

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Valier Village

Unit Code: 028/060/32

County: FRANKLIN

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$762,412

Equalized Assessed Valuation:

\$1,985,112

Population:

662

Employees:

Full Time:

6

Part Time:

Salaries Paid:

\$80,891

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$271,204	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$410	\$1,271	\$385
Revenue Collected During FY 06:	\$164,104	\$249,124	\$108,222
Expenditures During FY 06:	\$247,014	\$218,209	\$100,504
Per Capita Revenue:	\$248	\$2,053	\$255
Per Capita Expenditures:	\$373	\$1,899	\$246
Revenues over (under) Expenditures:	-\$82,910	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	74.63%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$184,344	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$278	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$187,345	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$911,508	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,377	\$6,268	\$673
Revenue Collected During FY 06:	\$238,076	\$195,781	\$70,266
Expenditures During FY 06:	\$165,215	\$190,799	\$73,132
Per Capita Revenue:	\$360	\$1,552	\$171
Per Capita Expenditures:	\$250	\$1,050	\$181
Operating Income (loss):	\$72,861	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	598.20%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$988,319	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,493	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Valley City Village

Unit Code: 075/095/32

County: PIKE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$10,337

Equalized Assessed Valuation:

\$135,197

Population:

26

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$63,909	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$2,458	\$1,271	\$385
Revenue Collected During FY 06:	\$3,127	\$249,124	\$108,222
Expenditures During FY 06:	\$4,551	\$218,209	\$100,504
Per Capita Revenue:	\$120	\$2,053	\$255
Per Capita Expenditures:	\$175	\$1,899	\$246
Revenues over (under) Expenditures:	-\$1,424	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	1372.99%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$62,485	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$2,403	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Valmeyer Village

Unit Code: 067/030/32

County: MONROE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,911,600

Equalized Assessed Valuation:

\$17,283,996

Population:

1,124

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$164,075

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$151,863	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$135	\$466	\$334
Revenue Collected During FY 06:	\$487,070	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,637,032	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$433	\$669	\$527
Per Capita Expenditures:	\$1,456	\$630	\$505
Revenues over (under) Expenditures:	-\$1,149,962	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	6.80%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$111,325	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$99	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,799,951	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,601	\$1,073	\$491
General Obligation Debt over EAV:	9.60%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,242,850	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$2,885	\$1,195	\$922
Revenue Collected During FY 06:	\$316,186	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$424,583	\$2,280,010	\$963,526
Per Capita Revenue:	\$281	\$426	\$271
Per Capita Expenditures:	\$378	\$391	\$258
Operating Income (loss):	-\$108,397	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	738.24%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$3,134,453	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$2,789	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Vandalia City**

Unit Code: **026/040/30**

County: **FAYETTE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,128,196

Equalized Assessed Valuation:

\$46,548,367

Population:

7,200

Employees:

Full Time:

52

Part Time:

45

Salaries Paid:

\$2,113,749

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,617,498	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$364	\$466	\$334
Revenue Collected During FY 06:	\$4,144,163	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$3,613,012	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$576	\$669	\$527
Per Capita Expenditures:	\$502	\$630	\$505
Revenues over (under) Expenditures:	\$531,151	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	95.20%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$3,439,607	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$478	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$504,390	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$3,351,553	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,980,990	\$7,019,397	\$1,610,562
Per Capita Debt:	\$275	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$11,934,683	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,658	\$1,195	\$922
Revenue Collected During FY 06:	\$1,944,262	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,208,254	\$2,280,010	\$963,526
Per Capita Revenue:	\$270	\$426	\$271
Per Capita Expenditures:	\$307	\$391	\$258
Operating Income (loss):	-\$263,992	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	527.74%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$11,653,840	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,619	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Varna Village**

Unit Code: **059/035/32**

County: **MARSHALL**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$337,100

Equalized Assessed Valuation:

\$3,469,496

Population:

432

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$32,477

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$181,665	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$421	\$1,271	\$385
Revenue Collected During FY 06:	\$167,552	\$249,124	\$108,222
Expenditures During FY 06:	\$209,207	\$218,209	\$100,504
Per Capita Revenue:	\$388	\$2,053	\$255
Per Capita Expenditures:	\$484	\$1,899	\$246
Revenues over (under) Expenditures:	-\$41,655	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	66.92%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$140,010	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$324	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,892	\$55,210	\$
Total Unrestricted Net Assets:	\$132,118	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$84,972	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$197	\$6,268	\$673
Revenue Collected During FY 06:	\$72,291	\$195,781	\$70,266
Expenditures During FY 06:	\$61,037	\$190,799	\$73,132
Per Capita Revenue:	\$167	\$1,552	\$171
Per Capita Expenditures:	\$141	\$1,050	\$181
Operating Income (loss):	\$11,254	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	157.65%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$96,226	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$223	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Venedy Village**

Unit Code: **095/060/32** County: **WASHINGTON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,275**

Equalized Assessed Valuation: **\$857,275**

Population: **147**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$39,960	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$272	\$1,271	\$385
Revenue Collected During FY 06:	\$33,675	\$249,124	\$108,222
Expenditures During FY 06:	\$34,433	\$218,209	\$100,504
Per Capita Revenue:	\$229	\$2,053	\$255
Per Capita Expenditures:	\$234	\$1,899	\$246
Revenues over (under) Expenditures:	-\$758	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	113.85%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$39,202	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$267	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$39,202	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Venice City

Unit Code: 057/120/30

County: MADISON

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,904,802

Equalized Assessed Valuation:

\$13,490,002

Population:

2,580

Employees:

Full Time:

36

Part Time:

11

Salaries Paid:

\$731,087

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,367,078	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$530	\$466	\$334
Revenue Collected During FY 06:	\$1,965,656	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,894,476	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$762	\$669	\$527
Per Capita Expenditures:	\$734	\$630	\$505
Revenues over (under) Expenditures:	\$71,180	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	75.92%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,438,258	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$557	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$464,978	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$973,280	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,962	\$7,019,397	\$1,610,562
Per Capita Debt:	\$3	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$	\$1,195	\$922
Revenue Collected During FY 06:	\$	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$	\$2,280,010	\$963,526
Per Capita Revenue:	\$	\$426	\$271
Per Capita Expenditures:	\$	\$391	\$258
Operating Income (loss):	\$	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	0.00%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Vergennes Village

Unit Code: 039/060/32

County: JACKSON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$92,549

Equalized Assessed Valuation:

\$1,188,952

Population:

491

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$26,918

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$45,304	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$92	\$1,271	\$385
Revenue Collected During FY 06:	\$87,075	\$249,124	\$108,222
Expenditures During FY 06:	\$55,806	\$218,209	\$100,504
Per Capita Revenue:	\$177	\$2,053	\$255
Per Capita Expenditures:	\$114	\$1,899	\$246
Revenues over (under) Expenditures:	\$31,269	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	137.21%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$76,573	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$156	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$76,573	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$776,989	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,582	\$6,268	\$673
Revenue Collected During FY 06:	\$112,344	\$195,781	\$70,266
Expenditures During FY 06:	\$124,470	\$190,799	\$73,132
Per Capita Revenue:	\$229	\$1,552	\$171
Per Capita Expenditures:	\$254	\$1,050	\$181
Operating Income (loss):	-\$12,126	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	614.50%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$764,863	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,558	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Vermilion Village**

Unit Code: **023/045/32**

County: **EDGAR**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$58,873

Equalized Assessed Valuation:

\$947,348

Population:

228

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$16,004

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$139,876	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$613	\$1,271	\$385
Revenue Collected During FY 06:	\$35,383	\$249,124	\$108,222
Expenditures During FY 06:	\$38,280	\$218,209	\$100,504
Per Capita Revenue:	\$155	\$2,053	\$255
Per Capita Expenditures:	\$168	\$1,899	\$246
Revenues over (under) Expenditures:	-\$2,897	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	357.83%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$136,979	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$601	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$136,979	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$211,744	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$929	\$6,268	\$673
Revenue Collected During FY 06:	\$36,292	\$195,781	\$70,266
Expenditures During FY 06:	\$42,540	\$190,799	\$73,132
Per Capita Revenue:	\$159	\$1,552	\$171
Per Capita Expenditures:	\$187	\$1,050	\$181
Operating Income (loss):	-\$6,248	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	483.07%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$205,496	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$901	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Vermont Village

Unit Code: 029/105/32

County: FULTON

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$447,078

Equalized Assessed Valuation:

\$2,457,200

Population:

792

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$95,913

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$976,562	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$1,233	\$1,271	\$385
Revenue Collected During FY 06:	\$264,637	\$249,124	\$108,222
Expenditures During FY 06:	\$305,057	\$218,209	\$100,504
Per Capita Revenue:	\$334	\$2,053	\$255
Per Capita Expenditures:	\$385	\$1,899	\$246
Revenues over (under) Expenditures:	-\$40,420	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	157.39%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$480,143	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$606	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$679,623	\$55,210	\$
Total Unrestricted Net Assets:	\$213,690	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$187,000	\$351,175	\$28,587
Per Capita Debt:	\$236	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$659,754	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$833	\$6,268	\$673
Revenue Collected During FY 06:	\$136,288	\$195,781	\$70,266
Expenditures During FY 06:	\$143,637	\$190,799	\$73,132
Per Capita Revenue:	\$172	\$1,552	\$171
Per Capita Expenditures:	\$181	\$1,050	\$181
Operating Income (loss):	-\$7,349	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	454.20%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$652,405	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$824	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Vernon Village**

Unit Code: **058/065/32** County: **MARION**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$40,003**

Equalized Assessed Valuation: **\$699,911**

Population: **178**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$14,610**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$54,033	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$304	\$1,271	\$385
Revenue Collected During FY 06:	\$28,054	\$249,124	\$108,222
Expenditures During FY 06:	\$35,586	\$218,209	\$100,504
Per Capita Revenue:	\$158	\$2,053	\$255
Per Capita Expenditures:	\$200	\$1,899	\$246
Revenues over (under) Expenditures:	-\$7,532	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	130.67%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$46,501	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$261	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$46,502	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$113,876	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$640	\$6,268	\$673
Revenue Collected During FY 06:	\$43,066	\$195,781	\$70,266
Expenditures During FY 06:	\$43,316	\$190,799	\$73,132
Per Capita Revenue:	\$242	\$1,552	\$171
Per Capita Expenditures:	\$243	\$1,050	\$181
Operating Income (loss):	-\$250	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	262.32%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$113,626	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$638	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Vernon Hills Village**

Unit Code: **049/190/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,045,520

Equalized Assessed Valuation:

\$1,101,000,733

Population:

23,353

Employees:

Full Time:

113

Part Time:

12

Salaries Paid:

\$8,475,147

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$21,258,413	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$910	\$466	\$334
Revenue Collected During FY 06:	\$19,949,730	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$20,195,781	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$854	\$669	\$527
Per Capita Expenditures:	\$865	\$630	\$505
Revenues over (under) Expenditures:	-\$246,051	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	108.31%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$21,873,697	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$937	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,061,109	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$20,698,906	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,366,520	\$7,019,397	\$1,610,562
Per Capita Debt:	\$487	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$812,106	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$35	\$1,195	\$922
Revenue Collected During FY 06:	\$600,553	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$555,473	\$2,280,010	\$963,526
Per Capita Revenue:	\$26	\$426	\$271
Per Capita Expenditures:	\$24	\$391	\$258
Operating Income (loss):	\$45,080	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	154.32%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$857,186	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$37	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Verona Village**

Unit Code: **032/075/32** County: **GRUNDY**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,793,700**

Equalized Assessed Valuation: **\$2,552,975**

Population: **257**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$11,416**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$138,402	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$539	\$1,271	\$385
Revenue Collected During FY 06:	\$59,622	\$249,124	\$108,222
Expenditures During FY 06:	\$48,439	\$218,209	\$100,504
Per Capita Revenue:	\$232	\$2,053	\$255
Per Capita Expenditures:	\$188	\$1,899	\$246
Revenues over (under) Expenditures:	\$11,183	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	298.49%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$144,585	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$563	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$44,190	\$55,210	\$
Total Unrestricted Net Assets:	-\$118,812	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$220,663	\$351,175	\$28,587
Per Capita Debt:	\$859	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Versailles Village

Unit Code: 005/025/32

County: BROWN

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$533,000

Equalized Assessed Valuation:

\$1,874,180

Population:

567

Employees:

Full Time:

1

Part Time:

20

Salaries Paid:

\$65,983

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$323,384	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$570	\$1,271	\$385
Revenue Collected During FY 06:	\$165,821	\$249,124	\$108,222
Expenditures During FY 06:	\$132,327	\$218,209	\$100,504
Per Capita Revenue:	\$292	\$2,053	\$255
Per Capita Expenditures:	\$233	\$1,899	\$246
Revenues over (under) Expenditures:	\$33,494	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	263.02%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$348,043	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$614	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,286	\$55,210	\$
Total Unrestricted Net Assets:	\$202,810	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$586,230	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,034	\$6,268	\$673
Revenue Collected During FY 06:	\$85,457	\$195,781	\$70,266
Expenditures During FY 06:	\$79,821	\$190,799	\$73,132
Per Capita Revenue:	\$151	\$1,552	\$171
Per Capita Expenditures:	\$141	\$1,050	\$181
Operating Income (loss):	\$5,636	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	738.92%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$589,810	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,040	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Victoria Village**

Unit Code: **048/060/32**

County: **KNOX**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$137,300

Equalized Assessed Valuation:

\$1,572,900

Population:

324

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$39,025

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$236,297	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$729	\$1,271	\$385
Revenue Collected During FY 06:	\$64,253	\$249,124	\$108,222
Expenditures During FY 06:	\$44,609	\$218,209	\$100,504
Per Capita Revenue:	\$198	\$2,053	\$255
Per Capita Expenditures:	\$138	\$1,899	\$246
Revenues over (under) Expenditures:	\$19,644	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	593.19%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$264,615	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$817	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,243	\$55,210	\$
Total Unrestricted Net Assets:	\$232,090	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$292,948	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$904	\$6,268	\$673
Revenue Collected During FY 06:	\$60,320	\$195,781	\$70,266
Expenditures During FY 06:	\$80,422	\$190,799	\$73,132
Per Capita Revenue:	\$186	\$1,552	\$171
Per Capita Expenditures:	\$248	\$1,050	\$181
Operating Income (loss):	-\$20,102	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	346.71%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$278,834	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$861	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Vienna City**

Unit Code: **044/040/30**

County: **JOHNSON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,380,800

Equalized Assessed Valuation:

\$10,525,389

Population:

1,234

Employees:

Full Time:

15

Part Time:

2

Salaries Paid:

\$498,404

Blended Component Units

Number Submitted = 1

Vienna Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,685,753	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$1,366	\$466	\$334
Revenue Collected During FY 06:	\$948,357	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$966,353	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$769	\$669	\$527
Per Capita Expenditures:	\$783	\$630	\$505
Revenues over (under) Expenditures:	-\$17,996	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	172.58%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,667,757	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$1,352	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$1,667,757	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$636,782	\$7,019,397	\$1,610,562
Per Capita Debt:	\$516	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,573,976	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$2,086	\$1,195	\$922
Revenue Collected During FY 06:	\$1,189,284	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,173,690	\$2,280,010	\$963,526
Per Capita Revenue:	\$964	\$426	\$271
Per Capita Expenditures:	\$951	\$391	\$258
Operating Income (loss):	\$15,594	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	216.54%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,541,459	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$2,060	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Villa Grove City**

Unit Code: **021/045/30** County: **DOUGLAS**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,415,573**

Equalized Assessed Valuation: **\$16,814,978**

Population: **2,553**

Employees:

Full Time: **11**

Part Time: **4**

Salaries Paid: **\$482,756**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$507,403	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$199	\$466	\$334
Revenue Collected During FY 06:	\$1,193,871	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,370,209	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$468	\$669	\$527
Per Capita Expenditures:	\$537	\$630	\$505
Revenues over (under) Expenditures:	-\$176,338	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	24.93%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$341,567	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$134	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$77,269	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$264,298	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,000,999	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,175	\$1,073	\$491
General Obligation Debt over EAV:	1.78%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,519,453	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$595	\$1,195	\$922
Revenue Collected During FY 06:	\$725,916	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$683,187	\$2,280,010	\$963,526
Per Capita Revenue:	\$284	\$426	\$271
Per Capita Expenditures:	\$268	\$391	\$258
Operating Income (loss):	\$42,729	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	228.66%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$1,562,182	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$612	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Villa Park Village

Unit Code: 022/100/32

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,330,472

Equalized Assessed Valuation:

\$578,798,768

Population:

22,517

Employees:

Full Time:

156

Part Time:

182

Salaries Paid:

\$11,628,203

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,752,842	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$300	\$466	\$334
Revenue Collected During FY 06:	\$19,508,222	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$18,674,898	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$866	\$669	\$527
Per Capita Expenditures:	\$829	\$630	\$505
Revenues over (under) Expenditures:	\$833,324	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	35.94%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$6,711,782	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$298	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$93,637	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$9,840,999	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$12,970,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$576	\$1,073	\$491
General Obligation Debt over EAV:	1.73%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$21,378,875	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$949	\$1,195	\$922
Revenue Collected During FY 06:	\$4,243,911	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$4,668,063	\$2,280,010	\$963,526
Per Capita Revenue:	\$188	\$426	\$271
Per Capita Expenditures:	\$207	\$391	\$258
Operating Income (loss):	-\$424,152	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	450.69%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$21,038,341	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$934	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Viola Village**

Unit Code: **066/050/32**

County: **MERCER**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$616,150

Equalized Assessed Valuation:

\$8,916,190

Population:

966

Employees:

Full Time:

3

Part Time:

15

Salaries Paid:

\$104,286

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$276,768	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$287	\$1,271	\$385
Revenue Collected During FY 06:	\$232,163	\$249,124	\$108,222
Expenditures During FY 06:	\$183,572	\$218,209	\$100,504
Per Capita Revenue:	\$240	\$2,053	\$255
Per Capita Expenditures:	\$190	\$1,899	\$246
Revenues over (under) Expenditures:	\$48,591	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	186.98%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$343,236	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$355	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$103,008	\$55,210	\$
Total Unrestricted Net Assets:	\$240,228	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$660,110	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$683	\$6,268	\$673
Revenue Collected During FY 06:	\$108,556	\$195,781	\$70,266
Expenditures During FY 06:	\$164,556	\$190,799	\$73,132
Per Capita Revenue:	\$112	\$1,552	\$171
Per Capita Expenditures:	\$170	\$1,050	\$181
Operating Income (loss):	-\$56,000	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	356.25%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$586,233	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$607	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Virden City**

Unit Code: **056/120/30**

County: **MACOUPIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,447,250

Equalized Assessed Valuation:

\$25,117,733

Population:

3,600

Employees:

Full Time:

23

Part Time:

18

Salaries Paid:

\$729,717

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$516,151	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$143	\$466	\$334
Revenue Collected During FY 06:	\$1,266,211	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,462,556	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$352	\$669	\$527
Per Capita Expenditures:	\$406	\$630	\$505
Revenues over (under) Expenditures:	-\$196,345	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	21.87%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$319,806	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$89	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$105,347	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$319,806	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$765,016	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$213	\$1,195	\$922
Revenue Collected During FY 06:	\$583,507	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$543,765	\$2,280,010	\$963,526
Per Capita Revenue:	\$162	\$426	\$271
Per Capita Expenditures:	\$151	\$391	\$258
Operating Income (loss):	\$39,742	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	148.00%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$804,758	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$224	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Virgil Village

Unit Code: 045/100/32

County: KANE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$122,700

Equalized Assessed Valuation:

\$226,910,027

Population:

306

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$14,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$85,711	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$280	\$1,271	\$385
Revenue Collected During FY 06:	\$129,740	\$249,124	\$108,222
Expenditures During FY 06:	\$155,572	\$218,209	\$100,504
Per Capita Revenue:	\$424	\$2,053	\$255
Per Capita Expenditures:	\$508	\$1,899	\$246
Revenues over (under) Expenditures:	-\$25,832	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	38.49%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$59,879	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$196	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$59,880	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Virginia City

Unit Code: 009/030/30

County: CASS

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,732,223

Equalized Assessed Valuation:

\$11,055,918

Population:

1,728

Employees:

Full Time:

13

Part Time:

27

Salaries Paid:

\$291,911

Blended Component Units

Number Submitted = 3

Cemetery

Jennie Marr Dunaway Memorial Park

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$800,241	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$463	\$466	\$334
Revenue Collected During FY 06:	\$901,631	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$915,107	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$522	\$669	\$527
Per Capita Expenditures:	\$530	\$630	\$505
Revenues over (under) Expenditures:	-\$13,476	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	88.41%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$809,090	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$468	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$699,915	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$382,154	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,060,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$613	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$685,857	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$397	\$1,195	\$922
Revenue Collected During FY 06:	\$382,456	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$297,713	\$2,280,010	\$963,526
Per Capita Revenue:	\$221	\$426	\$271
Per Capita Expenditures:	\$172	\$391	\$258
Operating Income (loss):	\$84,743	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	264.04%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$786,084	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$455	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Volo Village**

Unit Code: **049/192/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,920,700

Equalized Assessed Valuation:

\$24,949,449

Population:

700

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$106,984

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$376,114	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$537	\$1,271	\$385
Revenue Collected During FY 06:	\$2,772,485	\$249,124	\$108,222
Expenditures During FY 06:	\$2,173,698	\$218,209	\$100,504
Per Capita Revenue:	\$3,961	\$2,053	\$255
Per Capita Expenditures:	\$3,105	\$1,899	\$246
Revenues over (under) Expenditures:	\$598,787	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	44.85%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$974,901	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$1,393	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73,635	\$55,210	\$
Total Unrestricted Net Assets:	\$901,266	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wadsworth Village**

Unit Code: **049/195/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,293,750

Equalized Assessed Valuation:

\$151,154,313

Population:

3,083

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$162,957

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,372,351	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$445	\$466	\$334
Revenue Collected During FY 06:	\$1,560,566	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,077,970	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$506	\$669	\$527
Per Capita Expenditures:	\$350	\$630	\$505
Revenues over (under) Expenditures:	\$482,596	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	172.08%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,854,947	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$602	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$208,615	\$31,293	\$
Total Unreserved Funds:	\$1,646,332	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$	\$1,195	\$922
Revenue Collected During FY 06:	\$	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$	\$2,280,010	\$963,526
Per Capita Revenue:	\$	\$426	\$271
Per Capita Expenditures:	\$	\$391	\$258
Operating Income (loss):	\$	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	0.00%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Waggoner Village**

Unit Code: **068/085/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,590,875

Equalized Assessed Valuation:

\$764,400

Population:

245

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$17,927

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$21,027	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$86	\$1,271	\$385
Revenue Collected During FY 06:	\$47,181	\$249,124	\$108,222
Expenditures During FY 06:	\$42,031	\$218,209	\$100,504
Per Capita Revenue:	\$193	\$2,053	\$255
Per Capita Expenditures:	\$172	\$1,899	\$246
Revenues over (under) Expenditures:	\$5,150	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	62.28%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$26,177	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$107	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,609	\$55,210	\$
Total Unrestricted Net Assets:	\$22,568	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$5,348	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	-\$22	\$6,268	\$673
Revenue Collected During FY 06:	\$35,279	\$195,781	\$70,266
Expenditures During FY 06:	\$81,565	\$190,799	\$73,132
Per Capita Revenue:	\$144	\$1,552	\$171
Per Capita Expenditures:	\$333	\$1,050	\$181
Operating Income (loss):	-\$46,286	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	579.52%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$472,689	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,929	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Walnut Village**

Unit Code: **006/115/32** County: **BUREAU**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,110,127**

Equalized Assessed Valuation: **\$13,428,881**

Population: **1,461**

Employees:

Full Time: **6**

Part Time: **10**

Salaries Paid: **\$222,398**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,148,247	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$786	\$466	\$334
Revenue Collected During FY 06:	\$601,821	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$707,473	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$412	\$669	\$527
Per Capita Expenditures:	\$484	\$630	\$505
Revenues over (under) Expenditures:	-\$105,652	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	147.37%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,042,595	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$714	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$603,826	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$361,269	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$602,104	\$7,019,397	\$1,610,562
Per Capita Debt:	\$412	\$1,073	\$491
General Obligation Debt over EAV:	0.58%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,120,876	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$767	\$1,195	\$922
Revenue Collected During FY 06:	\$281,157	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$292,840	\$2,280,010	\$963,526
Per Capita Revenue:	\$192	\$426	\$271
Per Capita Expenditures:	\$200	\$391	\$258
Operating Income (loss):	-\$11,683	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	378.77%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$1,109,193	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$759	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Walshville Village**

Unit Code: **068/090/32**

County: **MONTGOME**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$

Equalized Assessed Valuation:

\$438,041

Population:

365

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 06:

\$58,186

\$237,581

\$147,589

Per Capita Beginning Fund Balance:

\$159

\$1,271

\$385

Revenue Collected During FY 06:

\$17,484

\$249,124

\$108,222

Expenditures During FY 06:

\$10,444

\$218,209

\$100,504

Per Capita Revenue:

\$48

\$2,053

\$255

Per Capita Expenditures:

\$29

\$1,899

\$246

Revenues over (under) Expenditures:

\$7,040

\$30,915

\$7,428

Ratio of Fund Balance to Expenditures:

624.53%

281.18%

160.25%

Ending Fund Balance for FY 06:

\$65,226

\$258,447

\$151,893

Per Capita Ending Fund Balance:

\$179

\$1,481

\$408

Equity

Total Reserved Funds:

\$

\$2,155

\$

Total Unreserved Funds:

\$

\$27,248

\$

Net Assets

Total Restricted Net Assets:

\$

\$55,210

\$

Total Unrestricted Net Assets:

\$65,226

\$95,237

\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Waltonville Village**

Unit Code: **041/045/32**

County: **JEFFERSON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$56,500

Equalized Assessed Valuation:

\$1,631,534

Population:

431

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$49,445

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$199,949	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$464	\$1,271	\$385
Revenue Collected During FY 06:	\$67,995	\$249,124	\$108,222
Expenditures During FY 06:	\$43,413	\$218,209	\$100,504
Per Capita Revenue:	\$158	\$2,053	\$255
Per Capita Expenditures:	\$101	\$1,899	\$246
Revenues over (under) Expenditures:	\$24,582	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	517.20%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$224,531	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$521	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$233,464	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$545,000	\$351,175	\$28,587
Per Capita Debt:	\$1,265	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,324,478	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$5,393	\$6,268	\$673
Revenue Collected During FY 06:	\$284,347	\$195,781	\$70,266
Expenditures During FY 06:	\$348,900	\$190,799	\$73,132
Per Capita Revenue:	\$660	\$1,552	\$171
Per Capita Expenditures:	\$810	\$1,050	\$181
Operating Income (loss):	-\$64,553	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	647.73%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$2,259,925	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$5,243	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wamac City**

Unit Code: **095/065/30**

County: **WASHINGTON**

Fiscal Year End:

5/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$825,750

Equalized Assessed Valuation:

\$5,456,268

Population:

1,378

Employees:

Full Time:

2

Part Time:

20

Salaries Paid:

\$204,626

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$951,570	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$691	\$466	\$334
Revenue Collected During FY 06:	\$447,921	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$395,062	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$325	\$669	\$527
Per Capita Expenditures:	\$287	\$630	\$505
Revenues over (under) Expenditures:	\$52,859	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	258.43%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,020,952	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$741	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$1,020,952	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$969,855	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$704	\$1,195	\$922
Revenue Collected During FY 06:	\$238,825	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$198,333	\$2,280,010	\$963,526
Per Capita Revenue:	\$173	\$426	\$271
Per Capita Expenditures:	\$144	\$391	\$258
Operating Income (loss):	\$40,492	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	501.09%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$993,824	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$721	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wapella Village**

Unit Code: **020/030/32**

County: **DEWITT**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$672,400

Equalized Assessed Valuation:

\$5,035,919

Population:

608

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$94,007

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$121,067	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$199	\$1,271	\$385
Revenue Collected During FY 06:	\$304,698	\$249,124	\$108,222
Expenditures During FY 06:	\$288,710	\$218,209	\$100,504
Per Capita Revenue:	\$501	\$2,053	\$255
Per Capita Expenditures:	\$475	\$1,899	\$246
Revenues over (under) Expenditures:	\$15,988	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	47.47%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$137,055	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$225	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,644	\$55,210	\$
Total Unrestricted Net Assets:	-\$3,589	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$95,000	\$351,175	\$28,587
Per Capita Debt:	\$156	\$1,122	\$76
General Obligation Debt over EAV:	1.89%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$230,506	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$379	\$6,268	\$673
Revenue Collected During FY 06:	\$73,739	\$195,781	\$70,266
Expenditures During FY 06:	\$100,807	\$190,799	\$73,132
Per Capita Revenue:	\$121	\$1,552	\$171
Per Capita Expenditures:	\$166	\$1,050	\$181
Operating Income (loss):	-\$27,068	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	201.81%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$203,438	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$335	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warren Village**

Unit Code: **043/055/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,458,973

Equalized Assessed Valuation:

\$13,998,738

Population:

1,496

Employees:

Full Time:

8

Part Time:

10

Salaries Paid:

\$309,020

Blended Component Units

Number Submitted = 1

Fire Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$680,732	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$455	\$466	\$334
Revenue Collected During FY 06:	\$691,971	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$537,996	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$463	\$669	\$527
Per Capita Expenditures:	\$360	\$630	\$505
Revenues over (under) Expenditures:	\$153,975	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	155.15%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$834,707	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$558	\$507	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$615,455	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$208,231	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,165,202	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,447	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$435,074	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$291	\$1,195	\$922
Revenue Collected During FY 06:	\$496,976	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$322,626	\$2,280,010	\$963,526
Per Capita Revenue:	\$332	\$426	\$271
Per Capita Expenditures:	\$216	\$391	\$258
Operating Income (loss):	\$174,350	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	188.89%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$609,424	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$407	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warrensburg Village**

Unit Code: **055/060/32**

County: **MACON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,237,645

Equalized Assessed Valuation:

\$11,004,368

Population:

1,289

Employees:

Full Time:

7

Part Time:

13

Salaries Paid:

\$238,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	-\$38,705	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	-\$30	\$466	\$334
Revenue Collected During FY 06:	\$336,053	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$383,566	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$261	\$669	\$527
Per Capita Expenditures:	\$298	\$630	\$505
Revenues over (under) Expenditures:	-\$47,513	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	-22.48%	90.31%	67.64%
Ending Fund Balance for FY 06:	-\$86,218	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	-\$67	\$507	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$116,997	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	-\$57,988	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$200,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$155	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,006,869	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$781	\$1,195	\$922
Revenue Collected During FY 06:	\$235,257	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$255,484	\$2,280,010	\$963,526
Per Capita Revenue:	\$183	\$426	\$271
Per Capita Expenditures:	\$198	\$391	\$258
Operating Income (loss):	-\$20,227	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	386.19%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$986,642	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$765	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warrenville City**

Unit Code: **022/105/30**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,567,813

Equalized Assessed Valuation:

\$316,830,069

Population:

13,363

Employees:

Full Time:

65

Part Time:

41

Salaries Paid:

\$4,342,290

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,848,370	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$587	\$466	\$334
Revenue Collected During FY 06:	\$8,821,252	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$8,589,637	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$660	\$669	\$527
Per Capita Expenditures:	\$643	\$630	\$505
Revenues over (under) Expenditures:	\$231,615	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	94.07%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$8,079,985	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$605	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,160,697	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	-\$2,380,655	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,749,243	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,029	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$18,357,525	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,374	\$1,195	\$922
Revenue Collected During FY 06:	\$2,444,936	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,973,653	\$2,280,010	\$963,526
Per Capita Revenue:	\$183	\$426	\$271
Per Capita Expenditures:	\$148	\$391	\$258
Operating Income (loss):	\$471,283	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	954.01%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$18,828,808	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,409	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Warsaw City**

Unit Code: **034/075/30**

County: **HANCOCK**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,004,460

Equalized Assessed Valuation:

\$11,300,797

Population:

1,793

Employees:

Full Time:

8

Part Time:

30

Salaries Paid:

\$313,289

Blended Component Units

Number Submitted = 1

WARSAW PUBLIC LIBRARY

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,249,045	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$697	\$466	\$334
Revenue Collected During FY 06:	\$495,168	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$552,205	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$276	\$669	\$527
Per Capita Expenditures:	\$308	\$630	\$505
Revenues over (under) Expenditures:	-\$57,037	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	215.86%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,192,008	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$665	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$620,694	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$377,875	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$946,421	\$7,019,397	\$1,610,562
Per Capita Debt:	\$528	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$957,207	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$534	\$1,195	\$922
Revenue Collected During FY 06:	\$518,413	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$472,959	\$2,280,010	\$963,526
Per Capita Revenue:	\$289	\$426	\$271
Per Capita Expenditures:	\$264	\$391	\$258
Operating Income (loss):	\$45,454	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	220.02%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$1,040,611	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$580	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Washburn Village

Unit Code: 102/075/32

County: WOODFORD

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,645,021

Equalized Assessed Valuation:

\$11,384,445

Population:

1,140

Employees:

Full Time:

3

Part Time:

24

Salaries Paid:

\$132,978

Blended Component Units

Number Submitted = 1

Water/sewer

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$465,674	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$408	\$466	\$334
Revenue Collected During FY 06:	\$590,286	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$552,781	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$518	\$669	\$527
Per Capita Expenditures:	\$485	\$630	\$505
Revenues over (under) Expenditures:	\$37,505	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	91.03%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$503,179	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$441	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$155,011	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$362,970	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,674,802	\$7,019,397	\$1,610,562
Per Capita Debt:	\$2,346	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,559,331	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,368	\$1,195	\$922
Revenue Collected During FY 06:	\$631,688	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$323,207	\$2,280,010	\$963,526
Per Capita Revenue:	\$554	\$426	\$271
Per Capita Expenditures:	\$284	\$391	\$258
Operating Income (loss):	\$308,481	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	577.90%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$1,867,812	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,638	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Washington City

Unit Code: 090/085/30

County: TAZEWELL

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,656,809

Equalized Assessed Valuation:

\$201,006,532

Population:

13,200

Employees:

Full Time:

51

Part Time:

28

Salaries Paid:

\$2,779,243

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$4,634,979	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$351	\$466	\$334
Revenue Collected During FY 06:	\$7,304,497	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$5,707,509	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$553	\$669	\$527
Per Capita Expenditures:	\$432	\$630	\$505
Revenues over (under) Expenditures:	\$1,596,988	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	101.81%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$5,810,531	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$440	\$507	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$426,186	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$7,346,867	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,076,695	\$7,019,397	\$1,610,562
Per Capita Debt:	\$460	\$1,073	\$491
General Obligation Debt over EAV:	0.25%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$13,753,738	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,042	\$1,195	\$922
Revenue Collected During FY 06:	\$6,217,190	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,260,619	\$2,280,010	\$963,526
Per Capita Revenue:	\$471	\$426	\$271
Per Capita Expenditures:	\$171	\$391	\$258
Operating Income (loss):	\$3,956,571	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	853.03%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$19,283,858	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,461	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wataga Village**

Unit Code: **048/065/32**

County: **KNOX**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$803,900

Equalized Assessed Valuation:

\$6,202,779

Population:

895

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$66,761

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$367,504	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$411	\$1,271	\$385
Revenue Collected During FY 06:	\$211,491	\$249,124	\$108,222
Expenditures During FY 06:	\$168,688	\$218,209	\$100,504
Per Capita Revenue:	\$236	\$2,053	\$255
Per Capita Expenditures:	\$188	\$1,899	\$246
Revenues over (under) Expenditures:	\$42,803	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	243.26%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$410,351	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$458	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$410,351	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$154,918	\$351,175	\$28,587
Per Capita Debt:	\$173	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$740,501	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$827	\$6,268	\$673
Revenue Collected During FY 06:	\$126,493	\$195,781	\$70,266
Expenditures During FY 06:	\$132,986	\$190,799	\$73,132
Per Capita Revenue:	\$141	\$1,552	\$171
Per Capita Expenditures:	\$149	\$1,050	\$181
Operating Income (loss):	-\$6,493	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	551.91%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$733,964	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$820	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Waterloo City**

Unit Code: **067/035/30**

County: **MONROE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,286,956

Equalized Assessed Valuation:

\$168,738,428

Population:

8,945

Employees:

Full Time:

52

Part Time:

30

Salaries Paid:

\$2,917,586

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$5,404,691	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$604	\$466	\$334
Revenue Collected During FY 06:	\$5,506,539	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$4,405,667	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$616	\$669	\$527
Per Capita Expenditures:	\$493	\$630	\$505
Revenues over (under) Expenditures:	\$1,100,872	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	147.66%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$6,505,563	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$727	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,518,870	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$6,379,987	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,560,573	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,181	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$26,444,177	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$2,956	\$1,195	\$922
Revenue Collected During FY 06:	\$15,525,205	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$13,127,953	\$2,280,010	\$963,526
Per Capita Revenue:	\$1,736	\$426	\$271
Per Capita Expenditures:	\$1,468	\$391	\$258
Operating Income (loss):	\$2,397,252	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	223.12%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$29,291,541	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$3,275	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Watseka City**

Unit Code: **038/105/30**

County: **IROQUOIS**

Fiscal Year End:

4/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$29,010,950

Equalized Assessed Valuation:

\$51,858,514

Population:

5,670

Employees:

Full Time:

25

Part Time:

106

Salaries Paid:

\$1,060,386

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,938,564	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$518	\$466	\$334
Revenue Collected During FY 06:	\$5,919,807	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$3,922,564	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$1,044	\$669	\$527
Per Capita Expenditures:	\$692	\$630	\$505
Revenues over (under) Expenditures:	\$1,997,243	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	104.93%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$4,115,977	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$726	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$4,523,095	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,832,928	\$7,019,397	\$1,610,562
Per Capita Debt:	\$676	\$1,073	\$491
General Obligation Debt over EAV:	7.27%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$80,122	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$14	\$1,195	\$922
Revenue Collected During FY 06:	\$871,745	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$939,797	\$2,280,010	\$963,526
Per Capita Revenue:	\$154	\$426	\$271
Per Capita Expenditures:	\$166	\$391	\$258
Operating Income (loss):	-\$68,052	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	6.50%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$61,095	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$11	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Watson Village**

Unit Code: **025/055/32** County: **EFFINGHAM**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$368,000**

Equalized Assessed Valuation: **\$4,145,884**

Population: **729**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$21,458**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$573,133	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$786	\$1,271	\$385
Revenue Collected During FY 06:	\$148,951	\$249,124	\$108,222
Expenditures During FY 06:	\$115,240	\$218,209	\$100,504
Per Capita Revenue:	\$204	\$2,053	\$255
Per Capita Expenditures:	\$158	\$1,899	\$246
Revenues over (under) Expenditures:	\$33,711	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	494.24%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$569,567	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$781	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$58,168	\$55,210	\$
Total Unrestricted Net Assets:	\$548,770	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$271,014	\$351,175	\$28,587
Per Capita Debt:	\$372	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,005,421	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,379	\$6,268	\$673
Revenue Collected During FY 06:	\$162,253	\$195,781	\$70,266
Expenditures During FY 06:	\$143,965	\$190,799	\$73,132
Per Capita Revenue:	\$223	\$1,552	\$171
Per Capita Expenditures:	\$197	\$1,050	\$181
Operating Income (loss):	\$18,288	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	743.90%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$1,070,957	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,469	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wauconda Village**

Unit Code: **049/200/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$29,473,000

Equalized Assessed Valuation:

\$355,846,496

Population:

10

Employees:

Full Time:

10

Part Time:

10

Salaries Paid:

\$4,192,375

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$3,949,293	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$394,929	\$1,271	\$385
Revenue Collected During FY 06:	\$8,775,012	\$249,124	\$108,222
Expenditures During FY 06:	\$8,188,898	\$218,209	\$100,504
Per Capita Revenue:	\$877,501	\$2,053	\$255
Per Capita Expenditures:	\$818,890	\$1,899	\$246
Revenues over (under) Expenditures:	\$586,114	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	60.35%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$4,941,839	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$494,184	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,537,669	\$55,210	\$
Total Unrestricted Net Assets:	\$3,222,542	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,312,096	\$351,175	\$28,587
Per Capita Debt:	\$231,210	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$25,141,008	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$2,514,101	\$6,268	\$673
Revenue Collected During FY 06:	\$6,423,596	\$195,781	\$70,266
Expenditures During FY 06:	\$3,449,585	\$190,799	\$73,132
Per Capita Revenue:	\$642,360	\$1,552	\$171
Per Capita Expenditures:	\$344,959	\$1,050	\$181
Operating Income (loss):	\$2,974,011	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	814.48%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$28,096,062	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$2,809,606	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Waverly City**

Unit Code: **069/050/30**

County: **MORGAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$2,669,800

Equalized Assessed Valuation:

\$9,374,179

Population:

1,370

Employees:

Full Time:

8

Part Time:

4

Salaries Paid:

\$299,277

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$50,011	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$37	\$466	\$334
Revenue Collected During FY 06:	\$363,574	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$320,417	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$265	\$669	\$527
Per Capita Expenditures:	\$234	\$630	\$505
Revenues over (under) Expenditures:	\$43,157	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	29.08%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$93,168	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$68	\$507	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,746	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$13,422	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$620,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$453	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,268,388	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,656	\$1,195	\$922
Revenue Collected During FY 06:	\$1,027,214	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,013,327	\$2,280,010	\$963,526
Per Capita Revenue:	\$750	\$426	\$271
Per Capita Expenditures:	\$740	\$391	\$258
Operating Income (loss):	\$13,887	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	225.23%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,282,275	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,666	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wayne Village**

Unit Code: **022/110/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,572,943

Equalized Assessed Valuation:

\$145,192,673

Population:

2,300

Employees:

Full Time:

5

Part Time:

18

Salaries Paid:

\$452,690

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,945,722	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$846	\$466	\$334
Revenue Collected During FY 06:	\$1,464,838	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,285,841	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$637	\$669	\$527
Per Capita Expenditures:	\$559	\$630	\$505
Revenues over (under) Expenditures:	\$178,997	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	165.24%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$2,124,719	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$924	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$389,701	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$1,735,018	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$	\$1,195	\$922
Revenue Collected During FY 06:	\$	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$	\$2,280,010	\$963,526
Per Capita Revenue:	\$	\$426	\$271
Per Capita Expenditures:	\$	\$391	\$258
Operating Income (loss):	\$	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	0.00%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wayne City Village

Unit Code: 096/050/32

County: WAYNE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,307,710

Equalized Assessed Valuation:

\$6,969,200

Population:

1,089

Employees:

Full Time:

7

Part Time:

37

Salaries Paid:

\$271,349

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$44,526	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$41	\$466	\$334
Revenue Collected During FY 06:	\$415,229	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$234,546	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$381	\$669	\$527
Per Capita Expenditures:	\$215	\$630	\$505
Revenues over (under) Expenditures:	\$180,683	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	101.77%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$238,709	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$219	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$238,709	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$765,565	\$7,019,397	\$1,610,562
Per Capita Debt:	\$703	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,063,702	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,895	\$1,195	\$922
Revenue Collected During FY 06:	\$1,243,091	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,307,491	\$2,280,010	\$963,526
Per Capita Revenue:	\$1,141	\$426	\$271
Per Capita Expenditures:	\$1,201	\$391	\$258
Operating Income (loss):	-\$64,400	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	151.88%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$1,985,802	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,824	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Waynesville Village**

Unit Code: **020/035/32**

County: **DEWITT**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$701,752

Equalized Assessed Valuation:

\$3,313,363

Population:

452

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$45,247

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$339,552	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$751	\$1,271	\$385
Revenue Collected During FY 06:	\$91,771	\$249,124	\$108,222
Expenditures During FY 06:	\$70,551	\$218,209	\$100,504
Per Capita Revenue:	\$203	\$2,053	\$255
Per Capita Expenditures:	\$156	\$1,899	\$246
Revenues over (under) Expenditures:	\$21,220	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	511.36%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$360,772	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$798	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,334	\$55,210	\$
Total Unrestricted Net Assets:	\$247,438	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$410,482	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$908	\$6,268	\$673
Revenue Collected During FY 06:	\$55,489	\$195,781	\$70,266
Expenditures During FY 06:	\$106,008	\$190,799	\$73,132
Per Capita Revenue:	\$123	\$1,552	\$171
Per Capita Expenditures:	\$235	\$1,050	\$181
Operating Income (loss):	-\$50,519	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	339.56%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$359,963	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$796	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Weldon Village**

Unit Code: **020/040/32** County: **DEWITT**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$682,000**

Equalized Assessed Valuation: **\$3,063,397**

Population: **435**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$36,640**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$119,912	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$276	\$1,271	\$385
Revenue Collected During FY 06:	\$83,833	\$249,124	\$108,222
Expenditures During FY 06:	\$83,348	\$218,209	\$100,504
Per Capita Revenue:	\$193	\$2,053	\$255
Per Capita Expenditures:	\$192	\$1,899	\$246
Revenues over (under) Expenditures:	\$485	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	144.45%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$120,397	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$277	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$73,488	\$55,210	\$
Total Unrestricted Net Assets:	\$46,909	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$216,293	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$497	\$6,268	\$673
Revenue Collected During FY 06:	\$66,632	\$195,781	\$70,266
Expenditures During FY 06:	\$59,709	\$190,799	\$73,132
Per Capita Revenue:	\$153	\$1,552	\$171
Per Capita Expenditures:	\$137	\$1,050	\$181
Operating Income (loss):	\$6,923	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	373.84%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$223,216	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$513	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Wellington Village

Unit Code: 038/110/32

County: IROQUOIS

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$107,400

Equalized Assessed Valuation:

\$1,282,733

Population:

264

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$14,680

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$111,928	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$424	\$1,271	\$385
Revenue Collected During FY 06:	\$70,966	\$249,124	\$108,222
Expenditures During FY 06:	\$75,347	\$218,209	\$100,504
Per Capita Revenue:	\$269	\$2,053	\$255
Per Capita Expenditures:	\$285	\$1,899	\$246
Revenues over (under) Expenditures:	-\$4,381	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	142.74%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$107,547	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$407	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$107,547	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$42,173	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$160	\$6,268	\$673
Revenue Collected During FY 06:	\$23,472	\$195,781	\$70,266
Expenditures During FY 06:	\$17,811	\$190,799	\$73,132
Per Capita Revenue:	\$89	\$1,552	\$171
Per Capita Expenditures:	\$67	\$1,050	\$181
Operating Income (loss):	\$5,661	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	268.56%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$47,834	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$181	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wenona City**

Unit Code: **059/040/30**

County: **MARSHALL**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,878,336

Equalized Assessed Valuation:

\$9,201,668

Population:

1,300

Employees:

Full Time:

4

Part Time:

30

Salaries Paid:

\$262,812

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$182,067	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$140	\$466	\$334
Revenue Collected During FY 06:	\$933,076	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$919,689	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$718	\$669	\$527
Per Capita Expenditures:	\$707	\$630	\$505
Revenues over (under) Expenditures:	\$13,387	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	20.85%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$191,729	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$147	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$191,729	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,157,190	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,659	\$1,195	\$922
Revenue Collected During FY 06:	\$320,624	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$285,710	\$2,280,010	\$963,526
Per Capita Revenue:	\$247	\$426	\$271
Per Capita Expenditures:	\$220	\$391	\$258
Operating Income (loss):	\$34,914	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	770.34%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,200,930	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,693	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wenonah Village**

Unit Code: **068/095/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,400

Equalized Assessed Valuation:

\$420,308

Population:

32

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$3,145

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$20,704	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$647	\$1,271	\$385
Revenue Collected During FY 06:	\$8,280	\$249,124	\$108,222
Expenditures During FY 06:	\$8,919	\$218,209	\$100,504
Per Capita Revenue:	\$259	\$2,053	\$255
Per Capita Expenditures:	\$279	\$1,899	\$246
Revenues over (under) Expenditures:	-\$639	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	224.97%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$20,065	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$627	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$21,343	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: West Brooklyn Village

Unit Code: 052/065/32

County: LEE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$99,260

Equalized Assessed Valuation:

\$1,349,527

Population:

200

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$6,755

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$198,477	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$992	\$1,271	\$385
Revenue Collected During FY 06:	\$34,164	\$249,124	\$108,222
Expenditures During FY 06:	\$19,172	\$218,209	\$100,504
Per Capita Revenue:	\$171	\$2,053	\$255
Per Capita Expenditures:	\$96	\$1,899	\$246
Revenues over (under) Expenditures:	\$14,992	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	1113.15%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$213,414	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$1,067	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$56,710	\$55,210	\$
Total Unrestricted Net Assets:	\$156,704	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$43,000	\$351,175	\$28,587
Per Capita Debt:	\$215	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$7,445	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$37	\$6,268	\$673
Revenue Collected During FY 06:	\$31,910	\$195,781	\$70,266
Expenditures During FY 06:	\$33,063	\$190,799	\$73,132
Per Capita Revenue:	\$160	\$1,552	\$171
Per Capita Expenditures:	\$165	\$1,050	\$181
Operating Income (loss):	-\$1,153	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	19.20%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$6,347	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$32	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **West Chicago City**

Unit Code: **022/115/30**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$31,823,500

Equalized Assessed Valuation:

\$638,259,915

Population:

25,690

Employees:

Full Time:

147

Part Time:

18

Salaries Paid:

\$8,643,215

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$15,858,793	\$18,887,401	\$15,655,968
Per Capita Beginning Fund Balance:	\$617	\$390	\$316
Revenue Collected During FY 06:	\$17,801,812	\$44,254,695	\$32,029,453
Expenditures During FY 06:	\$14,224,388	\$41,394,535	\$29,125,885
Per Capita Revenue:	\$693	\$841	\$792
Per Capita Expenditures:	\$554	\$791	\$764
Revenues over (under) Expenditures:	\$3,577,424	\$2,860,160	\$2,182,550
Ratio of Fund Balance to Expenditures:	134.87%	54.80%	47.90%
Ending Fund Balance for FY 06:	\$19,183,968	\$20,438,739	\$16,026,546
Per Capita Ending Fund Balance:	\$747	\$419	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,088	\$
Total Unreserved Funds:	\$	\$99,217	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,501,944	\$10,529,103	\$5,474,307
Total Unrestricted Net Assets:	\$18,181,783	\$9,048,679	\$11,231,603

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$33,198,296	\$66,445,543	\$36,991,165
Per Capita Debt:	\$1,292	\$1,209	\$901
General Obligation Debt over EAV:	0.25%	4.08%	3.14%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$56,067,122	\$60,710,124	\$39,182,339
Per Capita Beginning Retained Earnings for FY 06:	\$2,182	\$1,145	\$929
Revenue Collected During FY 06:	\$11,196,350	\$15,877,734	\$9,528,000
Expenditures During FY 06:	\$7,556,551	\$14,211,932	\$8,880,644
Per Capita Revenue:	\$436	\$295	\$242
Per Capita Expenditures:	\$294	\$264	\$228
Operating Income (loss):	\$3,639,799	\$1,665,802	\$763,643
Ratio of Retained Earnings to Expenditures:	793.22%	488.44%	445.63%
Ending Retained Earnings for FY 06:	\$59,939,781	\$63,176,493	\$39,408,596
Per Capita Ending Retained Earnings:	\$2,333	\$1,178	\$980

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: West City Village

Unit Code: 028/065/32

County: FRANKLIN

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,899,400

Equalized Assessed Valuation:

\$13,248,923

Population:

716

Employees:

Full Time:

9

Part Time:

10

Salaries Paid:

\$403,229

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$736,769	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$1,029	\$1,271	\$385
Revenue Collected During FY 06:	\$1,151,188	\$249,124	\$108,222
Expenditures During FY 06:	\$1,203,039	\$218,209	\$100,504
Per Capita Revenue:	\$1,608	\$2,053	\$255
Per Capita Expenditures:	\$1,680	\$1,899	\$246
Revenues over (under) Expenditures:	-\$51,851	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	56.93%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$684,918	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$957	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,023	\$55,210	\$
Total Unrestricted Net Assets:	\$1,183,811	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$673,690	\$351,175	\$28,587
Per Capita Debt:	\$941	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,087,975	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,520	\$6,268	\$673
Revenue Collected During FY 06:	\$248,746	\$195,781	\$70,266
Expenditures During FY 06:	\$294,385	\$190,799	\$73,132
Per Capita Revenue:	\$347	\$1,552	\$171
Per Capita Expenditures:	\$411	\$1,050	\$181
Operating Income (loss):	-\$45,639	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	354.07%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$1,042,336	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,456	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **West Dundee Village**

Unit Code: **045/105/32**

County: **KANE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,341,086

Equalized Assessed Valuation:

\$247,195,418

Population:

7,288

Employees:

Full Time:

64

Part Time:

29

Salaries Paid:

\$4,682,826

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,239,241	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$444	\$466	\$334
Revenue Collected During FY 06:	\$6,880,753	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$7,754,400	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$944	\$669	\$527
Per Capita Expenditures:	\$1,064	\$630	\$505
Revenues over (under) Expenditures:	-\$873,647	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	38.89%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$3,015,594	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$414	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$9,541,329	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,124,334	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,389	\$1,073	\$491
General Obligation Debt over EAV:	3.72%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$17,433,923	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$2,392	\$1,195	\$922
Revenue Collected During FY 06:	\$2,082,853	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,195,234	\$2,280,010	\$963,526
Per Capita Revenue:	\$286	\$426	\$271
Per Capita Expenditures:	\$301	\$391	\$258
Operating Income (loss):	-\$112,381	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	777.82%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$17,074,950	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$2,343	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **West Frankfort City**

Unit Code: **028/070/30**

County: **FRANKLIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,616,788

Equalized Assessed Valuation:

\$39,997,705

Population:

8,196

Employees:

Full Time:

64

Part Time:

42

Salaries Paid:

\$2,469,727

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,515,399	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$307	\$466	\$334
Revenue Collected During FY 06:	\$5,241,398	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$5,410,551	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$640	\$669	\$527
Per Capita Expenditures:	\$660	\$630	\$505
Revenues over (under) Expenditures:	-\$169,153	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	41.92%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$2,268,332	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$277	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$160,350	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$2,107,982	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,414,640	\$7,019,397	\$1,610,562
Per Capita Debt:	\$295	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$8,058,120	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$983	\$1,195	\$922
Revenue Collected During FY 06:	\$2,030,060	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,001,031	\$2,280,010	\$963,526
Per Capita Revenue:	\$248	\$426	\$271
Per Capita Expenditures:	\$244	\$391	\$258
Operating Income (loss):	\$29,029	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	404.15%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$8,087,149	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$987	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: West Peoria City

Unit Code: 072/080/30

County: PEORIA

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,068,661

Equalized Assessed Valuation:

\$39,969,433

Population:

4,762

Employees:

Full Time:

6

Part Time:

16

Salaries Paid:

\$198,725

Blended Component Units

Number Submitted = 1

Sidewalk Special Service District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,652,108	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$557	\$466	\$334
Revenue Collected During FY 06:	\$942,373	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$799,677	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$198	\$669	\$527
Per Capita Expenditures:	\$168	\$630	\$505
Revenues over (under) Expenditures:	\$142,696	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	349.49%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$2,794,804	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$587	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$620,646	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$2,755,750	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$	\$1,195	\$922
Revenue Collected During FY 06:	\$	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$	\$2,280,010	\$963,526
Per Capita Revenue:	\$	\$426	\$271
Per Capita Expenditures:	\$	\$391	\$258
Operating Income (loss):	\$	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	0.00%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **West Point Village**

Unit Code: **034/080/32**

County: **HANCOCK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$142,097

Equalized Assessed Valuation:

\$411,409

Population:

212

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$7,032

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$168,100	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$793	\$1,271	\$385
Revenue Collected During FY 06:	\$33,623	\$249,124	\$108,222
Expenditures During FY 06:	\$25,750	\$218,209	\$100,504
Per Capita Revenue:	\$159	\$2,053	\$255
Per Capita Expenditures:	\$121	\$1,899	\$246
Revenues over (under) Expenditures:	\$7,873	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	545.66%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$140,508	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$663	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$140,508	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$81,090	\$351,175	\$28,587
Per Capita Debt:	\$383	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,083,651	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$5,112	\$6,268	\$673
Revenue Collected During FY 06:	\$70,823	\$195,781	\$70,266
Expenditures During FY 06:	\$89,660	\$190,799	\$73,132
Per Capita Revenue:	\$334	\$1,552	\$171
Per Capita Expenditures:	\$423	\$1,050	\$181
Operating Income (loss):	-\$18,837	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	1227.17%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$1,100,279	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$5,190	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: West Salem Village

Unit Code: 024/025/32

County: EDWARDS

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$660,042

Equalized Assessed Valuation:

\$3,793,742

Population:

1,001

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$159,455

Blended Component Units

Number Submitted = 2

Library

Sanitary District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$624,311	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$624	\$466	\$334
Revenue Collected During FY 06:	\$298,960	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$252,893	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$299	\$669	\$527
Per Capita Expenditures:	\$253	\$630	\$505
Revenues over (under) Expenditures:	\$46,067	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	250.12%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$632,537	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$632	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$644,301	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$272,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$272	\$1,073	\$491
General Obligation Debt over EAV:	1.90%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$650,104	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$649	\$1,195	\$922
Revenue Collected During FY 06:	\$289,492	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$280,990	\$2,280,010	\$963,526
Per Capita Revenue:	\$289	\$426	\$271
Per Capita Expenditures:	\$281	\$391	\$258
Operating Income (loss):	\$8,502	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	247.24%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$694,708	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$694	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Westchester Village

Unit Code: 016/580/32

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,156,341

Equalized Assessed Valuation:

\$476,569,404

Population:

16,387

Employees:

Full Time:

110

Part Time:

22

Salaries Paid:

\$7,035,602

Blended Component Units

Number Submitted = 2

Firefighters' Pension Employees Retirement System

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,031,880	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$185	\$466	\$334
Revenue Collected During FY 06:	\$14,056,261	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$13,512,301	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$858	\$669	\$527
Per Capita Expenditures:	\$825	\$630	\$505
Revenues over (under) Expenditures:	\$543,960	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	32.19%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$4,348,989	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$265	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$609,633	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$3,208,790	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,487,885	\$7,019,397	\$1,610,562
Per Capita Debt:	\$91	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$9,897,294	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$604	\$1,195	\$922
Revenue Collected During FY 06:	\$3,067,166	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$3,046,101	\$2,280,010	\$963,526
Per Capita Revenue:	\$187	\$426	\$271
Per Capita Expenditures:	\$186	\$391	\$258
Operating Income (loss):	\$21,065	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	312.20%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$9,509,853	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$580	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Western Springs Village

Unit Code: 016/585/32

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$22,035,476

Equalized Assessed Valuation:

\$557,339,275

Population:

12,493

Employees:

Full Time:

70

Part Time:

100

Salaries Paid:

\$4,898,469

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$4,709,971	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$377	\$466	\$334
Revenue Collected During FY 06:	\$9,814,122	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$9,210,599	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$786	\$669	\$527
Per Capita Expenditures:	\$737	\$630	\$505
Revenues over (under) Expenditures:	\$603,523	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	47.70%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$4,393,126	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$352	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,749,023	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$3,654,999	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,338,848	\$7,019,397	\$1,610,562
Per Capita Debt:	\$908	\$1,073	\$491
General Obligation Debt over EAV:	0.25%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,926,975	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$474	\$1,195	\$922
Revenue Collected During FY 06:	\$3,007,401	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,992,080	\$2,280,010	\$963,526
Per Capita Revenue:	\$241	\$426	\$271
Per Capita Expenditures:	\$240	\$391	\$258
Operating Income (loss):	\$15,321	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	211.53%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$6,329,153	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$507	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Westfield Village**

Unit Code: **012/025/32**

County: **CLARK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,628,300

Equalized Assessed Valuation:

\$2,672,927

Population:

678

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$93,677

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$129,253	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$191	\$1,271	\$385
Revenue Collected During FY 06:	\$280,601	\$249,124	\$108,222
Expenditures During FY 06:	\$288,381	\$218,209	\$100,504
Per Capita Revenue:	\$414	\$2,053	\$255
Per Capita Expenditures:	\$425	\$1,899	\$246
Revenues over (under) Expenditures:	-\$7,780	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	42.12%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$121,473	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$179	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64,865	\$55,210	\$
Total Unrestricted Net Assets:	\$68,395	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$217,743	\$351,175	\$28,587
Per Capita Debt:	\$321	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$185,410	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$273	\$6,268	\$673
Revenue Collected During FY 06:	\$99,160	\$195,781	\$70,266
Expenditures During FY 06:	\$88,839	\$190,799	\$73,132
Per Capita Revenue:	\$146	\$1,552	\$171
Per Capita Expenditures:	\$131	\$1,050	\$181
Operating Income (loss):	\$10,321	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	220.32%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$195,731	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$289	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Westmont Village**

Unit Code: **022/120/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,857,892

Equalized Assessed Valuation:

\$694,484,784

Population:

24,863

Employees:

Full Time:

132

Part Time:

58

Salaries Paid:

\$12,145,138

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,980,404	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$160	\$466	\$334
Revenue Collected During FY 06:	\$19,710,661	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$19,716,974	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$793	\$669	\$527
Per Capita Expenditures:	\$793	\$630	\$505
Revenues over (under) Expenditures:	-\$6,313	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	22.95%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$4,524,881	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$182	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,387,987	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$897,349	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$13,786,217	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$554	\$1,195	\$922
Revenue Collected During FY 06:	\$4,085,314	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$3,674,619	\$2,280,010	\$963,526
Per Capita Revenue:	\$164	\$426	\$271
Per Capita Expenditures:	\$148	\$391	\$258
Operating Income (loss):	\$410,695	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	380.43%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$13,979,325	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$562	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Westville Village**

Unit Code: **092/105/32**

County: **VERMILION**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$691,449

Equalized Assessed Valuation:

\$20,990,859

Population:

3,175

Employees:

Full Time:

12

Part Time:

12

Salaries Paid:

\$435,869

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$510,038	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$161	\$466	\$334
Revenue Collected During FY 06:	\$698,359	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$662,329	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$220	\$669	\$527
Per Capita Expenditures:	\$209	\$630	\$505
Revenues over (under) Expenditures:	\$36,030	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	82.45%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$546,068	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$172	\$507	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$83,411	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$462,657	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,019,397	\$1,610,562
Per Capita Debt:	\$	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,978,238	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,253	\$1,195	\$922
Revenue Collected During FY 06:	\$2,166,717	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,138,319	\$2,280,010	\$963,526
Per Capita Revenue:	\$682	\$426	\$271
Per Capita Expenditures:	\$673	\$391	\$258
Operating Income (loss):	\$28,398	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	187.37%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$4,006,636	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,262	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Wheaton City

Unit Code: 022/125/30

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$83,669,691

Equalized Assessed Valuation:

\$1,807,481,291

Population:

55,416

Employees:

Full Time:

274

Part Time:

106

Salaries Paid:

\$18,020,489

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$11,113,896	\$18,887,401	\$15,655,968
Per Capita Beginning Fund Balance:	\$201	\$390	\$316
Revenue Collected During FY 06:	\$33,679,783	\$44,254,695	\$32,029,453
Expenditures During FY 06:	\$36,736,737	\$41,394,535	\$29,125,885
Per Capita Revenue:	\$608	\$841	\$792
Per Capita Expenditures:	\$663	\$791	\$764
Revenues over (under) Expenditures:	-\$3,056,954	\$2,860,160	\$2,182,550
Ratio of Fund Balance to Expenditures:	41.07%	54.80%	47.90%
Ending Fund Balance for FY 06:	\$15,088,092	\$20,438,739	\$16,026,546
Per Capita Ending Fund Balance:	\$272	\$419	\$355

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,088	\$
Total Unreserved Funds:	\$	\$99,217	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,254,536	\$10,529,103	\$5,474,307
Total Unrestricted Net Assets:	-\$240,435	\$9,048,679	\$11,231,603

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$52,455,000	\$66,445,543	\$36,991,165
Per Capita Debt:	\$947	\$1,209	\$901
General Obligation Debt over EAV:	2.90%	4.08%	3.14%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$46,354,816	\$60,710,124	\$39,182,339
Per Capita Beginning Retained Earnings for FY 06:	\$836	\$1,145	\$929
Revenue Collected During FY 06:	\$10,982,809	\$15,877,734	\$9,528,000
Expenditures During FY 06:	\$9,961,958	\$14,211,932	\$8,880,644
Per Capita Revenue:	\$198	\$295	\$242
Per Capita Expenditures:	\$180	\$264	\$228
Operating Income (loss):	\$1,020,851	\$1,665,802	\$763,643
Ratio of Retained Earnings to Expenditures:	483.57%	488.44%	445.63%
Ending Retained Earnings for FY 06:	\$48,173,005	\$63,176,493	\$39,408,596
Per Capita Ending Retained Earnings:	\$869	\$1,178	\$980

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wheeler Village**

Unit Code: **040/030/32**

County: **JASPER**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$20,238

Equalized Assessed Valuation:

\$409,862

Population:

118

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$4,630

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$172,867	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$1,465	\$1,271	\$385
Revenue Collected During FY 06:	\$21,144	\$249,124	\$108,222
Expenditures During FY 06:	\$18,224	\$218,209	\$100,504
Per Capita Revenue:	\$179	\$2,053	\$255
Per Capita Expenditures:	\$154	\$1,899	\$246
Revenues over (under) Expenditures:	\$2,920	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	964.59%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$175,787	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$1,490	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$175,787	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Wheeling Village**

Unit Code: **016/595/32**

County: **COOK**

Fiscal Year End:

12/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$81,996,744

Equalized Assessed Valuation:

\$1,166,555,624

Population:

38,555

Employees:

Full Time:

251

Part Time:

30

Salaries Paid:

\$17,663,923

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$16,646,623	\$18,887,401	\$15,655,968
Per Capita Beginning Fund Balance:	\$432	\$390	\$316
Revenue Collected During FY 06:	\$30,467,966	\$44,254,695	\$32,029,453
Expenditures During FY 06:	\$27,818,908	\$41,394,535	\$29,125,885
Per Capita Revenue:	\$790	\$841	\$792
Per Capita Expenditures:	\$722	\$791	\$764
Revenues over (under) Expenditures:	\$2,649,058	\$2,860,160	\$2,182,550
Ratio of Fund Balance to Expenditures:	65.96%	54.80%	47.90%
Ending Fund Balance for FY 06:	\$18,350,532	\$20,438,739	\$16,026,546
Per Capita Ending Fund Balance:	\$476	\$419	\$355

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,088	\$
Total Unreserved Funds:	\$	\$99,217	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$20,192,016	\$10,529,103	\$5,474,307
Total Unrestricted Net Assets:	-\$9,996,054	\$9,048,679	\$11,231,603



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$40,362,308	\$66,445,543	\$36,991,165
Per Capita Debt:	\$1,047	\$1,209	\$901
General Obligation Debt over EAV:	1.83%	4.08%	3.14%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$48,052,377	\$60,710,124	\$39,182,339
Per Capita Beginning Retained Earnings for FY 06:	\$1,246	\$1,145	\$929
Revenue Collected During FY 06:	\$9,105,332	\$15,877,734	\$9,528,000
Expenditures During FY 06:	\$6,369,566	\$14,211,932	\$8,880,644
Per Capita Revenue:	\$236	\$295	\$242
Per Capita Expenditures:	\$165	\$264	\$228
Operating Income (loss):	\$2,735,766	\$1,665,802	\$763,643
Ratio of Retained Earnings to Expenditures:	797.36%	488.44%	445.63%
Ending Retained Earnings for FY 06:	\$50,788,143	\$63,176,493	\$39,408,596
Per Capita Ending Retained Earnings:	\$1,317	\$1,178	\$980

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **White Ash Village**

Unit Code: **100/085/32**

County: **WILLIAMSON**

Fiscal Year End:

5/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1

Equalized Assessed Valuation:

\$1,445,084

Population:

274

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$6,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$199,930	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$730	\$1,271	\$385
Revenue Collected During FY 06:	\$47,273	\$249,124	\$108,222
Expenditures During FY 06:	\$58,229	\$218,209	\$100,504
Per Capita Revenue:	\$173	\$2,053	\$255
Per Capita Expenditures:	\$213	\$1,899	\$246
Revenues over (under) Expenditures:	-\$10,956	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	319.56%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$186,077	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$679	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,294	\$55,210	\$
Total Unrestricted Net Assets:	\$131,783	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$202,000	\$351,175	\$28,587
Per Capita Debt:	\$737	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$697,618	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$2,546	\$6,268	\$673
Revenue Collected During FY 06:	\$97,414	\$195,781	\$70,266
Expenditures During FY 06:	\$55,564	\$190,799	\$73,132
Per Capita Revenue:	\$356	\$1,552	\$171
Per Capita Expenditures:	\$203	\$1,050	\$181
Operating Income (loss):	\$41,850	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	1347.40%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$748,669	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$2,732	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **White City Village**

Unit Code: **056/125/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$183,500

Equalized Assessed Valuation:

\$1,200,425

Population:

221

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$24,864

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$133,354	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$603	\$1,271	\$385
Revenue Collected During FY 06:	\$52,896	\$249,124	\$108,222
Expenditures During FY 06:	\$66,052	\$218,209	\$100,504
Per Capita Revenue:	\$239	\$2,053	\$255
Per Capita Expenditures:	\$299	\$1,899	\$246
Revenues over (under) Expenditures:	-\$13,156	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	181.97%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$120,198	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$544	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$120,198	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$246,000	\$351,175	\$28,587
Per Capita Debt:	\$1,113	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$890,151	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$4,028	\$6,268	\$673
Revenue Collected During FY 06:	\$85,869	\$195,781	\$70,266
Expenditures During FY 06:	\$117,661	\$190,799	\$73,132
Per Capita Revenue:	\$389	\$1,552	\$171
Per Capita Expenditures:	\$532	\$1,050	\$181
Operating Income (loss):	-\$31,792	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	729.52%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$858,359	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$3,884	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **White Hall City**

Unit Code: **031/045/30** County: **GREENE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Combination**

Appropriation or Budget: **\$6,036,800**

Equalized Assessed Valuation: **\$13,491,797**

Population: **2,629**

Employees:

Full Time: **25**

Part Time: **33**

Salaries Paid: **\$966,253**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$216,545	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$82	\$466	\$334
Revenue Collected During FY 06:	\$1,062,310	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,145,422	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$404	\$669	\$527
Per Capita Expenditures:	\$436	\$630	\$505
Revenues over (under) Expenditures:	-\$83,112	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	11.65%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$133,433	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$51	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$123,643	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$84,790	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$850,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$323	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,117,170	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,186	\$1,195	\$922
Revenue Collected During FY 06:	\$2,797,820	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,281,732	\$2,280,010	\$963,526
Per Capita Revenue:	\$1,064	\$426	\$271
Per Capita Expenditures:	\$868	\$391	\$258
Operating Income (loss):	\$516,088	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	159.23%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$3,633,258	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,382	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Williamsfield Village**

Unit Code: **048/070/32**

County: **KNOX**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$299,700

Equalized Assessed Valuation:

\$4,442,073

Population:

593

Employees:

Full Time:

3

Part Time:

13

Salaries Paid:

\$87,398

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$328,269	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$554	\$1,271	\$385
Revenue Collected During FY 06:	\$199,817	\$249,124	\$108,222
Expenditures During FY 06:	\$186,636	\$218,209	\$100,504
Per Capita Revenue:	\$337	\$2,053	\$255
Per Capita Expenditures:	\$315	\$1,899	\$246
Revenues over (under) Expenditures:	\$13,181	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	195.37%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$364,635	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$615	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$364,635	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$307,185	\$351,175	\$28,587
Per Capita Debt:	\$518	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$597,571	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,008	\$6,268	\$673
Revenue Collected During FY 06:	\$174,364	\$195,781	\$70,266
Expenditures During FY 06:	\$151,206	\$190,799	\$73,132
Per Capita Revenue:	\$294	\$1,552	\$171
Per Capita Expenditures:	\$255	\$1,050	\$181
Operating Income (loss):	\$23,158	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	410.52%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$620,729	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,047	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Williamson Village**

Unit Code: **057/125/32**

County: **MADISON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$128,300

Equalized Assessed Valuation:

\$890,090

Population:

278

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$34,843

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$29,907	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$108	\$1,271	\$385
Revenue Collected During FY 06:	\$64,506	\$249,124	\$108,222
Expenditures During FY 06:	\$72,314	\$218,209	\$100,504
Per Capita Revenue:	\$232	\$2,053	\$255
Per Capita Expenditures:	\$260	\$1,899	\$246
Revenues over (under) Expenditures:	-\$7,808	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	30.56%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$22,099	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$79	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$22,099	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,329	\$351,175	\$28,587
Per Capita Debt:	\$41	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$20,934	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$75	\$6,268	\$673
Revenue Collected During FY 06:	\$47,593	\$195,781	\$70,266
Expenditures During FY 06:	\$59,059	\$190,799	\$73,132
Per Capita Revenue:	\$171	\$1,552	\$171
Per Capita Expenditures:	\$212	\$1,050	\$181
Operating Income (loss):	-\$11,466	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	16.03%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$9,468	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$34	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Williamsville Village**

Unit Code: **083/130/32**

County: **SANGAMON**

Fiscal Year End: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,921,403**

Equalized Assessed Valuation: **\$20,398,791**

Population: **1,439**

Employees:

Full Time: **7**

Part Time: **15**

Salaries Paid: **\$295,863**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$462,733	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$322	\$466	\$334
Revenue Collected During FY 06:	\$660,107	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$666,681	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$459	\$669	\$527
Per Capita Expenditures:	\$463	\$630	\$505
Revenues over (under) Expenditures:	-\$6,574	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	53.68%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$357,876	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$249	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$357,876	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,405,346	\$7,019,397	\$1,610,562
Per Capita Debt:	\$977	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,809,151	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,952	\$1,195	\$922
Revenue Collected During FY 06:	\$1,090,501	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,013,358	\$2,280,010	\$963,526
Per Capita Revenue:	\$758	\$426	\$271
Per Capita Expenditures:	\$704	\$391	\$258
Operating Income (loss):	\$77,143	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	302.53%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$3,065,743	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$2,130	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Willisville Village

Unit Code: 073/035/32

County: PERRY

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$956,540

Equalized Assessed Valuation:

\$1,660,518

Population:

694

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$67,149

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$150,562	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$217	\$1,271	\$385
Revenue Collected During FY 06:	\$177,548	\$249,124	\$108,222
Expenditures During FY 06:	\$152,285	\$218,209	\$100,504
Per Capita Revenue:	\$256	\$2,053	\$255
Per Capita Expenditures:	\$219	\$1,899	\$246
Revenues over (under) Expenditures:	\$25,263	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	115.46%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$175,825	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$253	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$175,825	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$81,821	\$351,175	\$28,587
Per Capita Debt:	\$118	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$616,584	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$888	\$6,268	\$673
Revenue Collected During FY 06:	\$192,839	\$195,781	\$70,266
Expenditures During FY 06:	\$198,378	\$190,799	\$73,132
Per Capita Revenue:	\$278	\$1,552	\$171
Per Capita Expenditures:	\$286	\$1,050	\$181
Operating Income (loss):	-\$5,539	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	308.02%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$611,045	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$880	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Willow Hill Village

Unit Code: 040/035/32

County: JASPER

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$122,147

Equalized Assessed Valuation:

\$811,673

Population:

450

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$21,095

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$228,593	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$508	\$1,271	\$385
Revenue Collected During FY 06:	\$64,723	\$249,124	\$108,222
Expenditures During FY 06:	\$52,057	\$218,209	\$100,504
Per Capita Revenue:	\$144	\$2,053	\$255
Per Capita Expenditures:	\$116	\$1,899	\$246
Revenues over (under) Expenditures:	\$12,666	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	457.57%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$238,196	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$529	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,005	\$55,210	\$
Total Unrestricted Net Assets:	\$228,192	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$180,000	\$351,175	\$28,587
Per Capita Debt:	\$400	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,278,611	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$2,841	\$6,268	\$673
Revenue Collected During FY 06:	\$74,974	\$195,781	\$70,266
Expenditures During FY 06:	\$87,396	\$190,799	\$73,132
Per Capita Revenue:	\$167	\$1,552	\$171
Per Capita Expenditures:	\$194	\$1,050	\$181
Operating Income (loss):	-\$12,422	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	1452.30%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$1,269,252	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$2,821	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Willow Springs Village

Unit Code: 016/600/32

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,857,209

Equalized Assessed Valuation:

\$158,105,482

Population:

14,127

Employees:

Full Time:

38

Part Time:

78

Salaries Paid:

\$2,213,468

Blended Component Units

Number Submitted = 3

911 Emergency Telephone System

Firefighters Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$145,113	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$10	\$466	\$334
Revenue Collected During FY 06:	\$5,169,880	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$5,249,697	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$366	\$669	\$527
Per Capita Expenditures:	\$372	\$630	\$505
Revenues over (under) Expenditures:	-\$79,817	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	-19.03%	90.31%	67.64%
Ending Fund Balance for FY 06:	-\$998,779	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	-\$71	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,116,315	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	-\$7,935,008	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,493,395	\$7,019,397	\$1,610,562
Per Capita Debt:	\$955	\$1,073	\$491
General Obligation Debt over EAV:	5.56%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,452,974	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$174	\$1,195	\$922
Revenue Collected During FY 06:	\$360,440	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$210,432	\$2,280,010	\$963,526
Per Capita Revenue:	\$26	\$426	\$271
Per Capita Expenditures:	\$15	\$391	\$258
Operating Income (loss):	\$150,008	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	1236.97%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,602,982	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$184	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Willowbrook Village

Unit Code: 022/130/32

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$181,963,924

Equalized Assessed Valuation:

\$398,492,806

Population:

8,967

Employees:

Full Time:

41

Part Time:

12

Salaries Paid:

\$3,212,191

Blended Component Units

Number Submitted = 1

Police Pension Employees Retirement System

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,781,456	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$199	\$466	\$334
Revenue Collected During FY 06:	\$6,529,520	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$5,816,794	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$728	\$669	\$527
Per Capita Expenditures:	\$649	\$630	\$505
Revenues over (under) Expenditures:	\$712,726	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	41.90%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$2,436,978	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$272	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$309,649	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$1,999,363	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,006,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$112	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$4,981,195	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$556	\$1,195	\$922
Revenue Collected During FY 06:	\$1,825,258	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,682,736	\$2,280,010	\$963,526
Per Capita Revenue:	\$204	\$426	\$271
Per Capita Expenditures:	\$188	\$391	\$258
Operating Income (loss):	\$142,522	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	307.53%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$5,174,904	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$577	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wilmington City**

Unit Code: **099/120/30** County: **WILL**

Fiscal Year End: **5/11/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,141,127**

Equalized Assessed Valuation: **\$96,297,108**

Population: **5,850**

Employees:

Full Time: **34**

Part Time: **40**

Salaries Paid: **\$1,837,475**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,572,230	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$269	\$466	\$334
Revenue Collected During FY 06:	\$3,724,972	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$3,857,209	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$637	\$669	\$527
Per Capita Expenditures:	\$659	\$630	\$505
Revenues over (under) Expenditures:	-\$132,237	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	39.18%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,511,402	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$258	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$278,466	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$2,920,691	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,010,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$344	\$1,073	\$491
General Obligation Debt over EAV:	0.69%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,868,679	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$319	\$1,195	\$922
Revenue Collected During FY 06:	\$2,091,749	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,476,114	\$2,280,010	\$963,526
Per Capita Revenue:	\$358	\$426	\$271
Per Capita Expenditures:	\$252	\$391	\$258
Operating Income (loss):	\$615,635	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	163.82%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,418,133	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$413	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Wilsonville Village**

Unit Code: **056/130/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$285,000

Equalized Assessed Valuation:

\$1,383,927

Population:

620

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$35,068

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$175,620	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$283	\$1,271	\$385
Revenue Collected During FY 06:	\$103,378	\$249,124	\$108,222
Expenditures During FY 06:	\$136,242	\$218,209	\$100,504
Per Capita Revenue:	\$167	\$2,053	\$255
Per Capita Expenditures:	\$220	\$1,899	\$246
Revenues over (under) Expenditures:	-\$32,864	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	109.92%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$149,756	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$242	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,072	\$55,210	\$
Total Unrestricted Net Assets:	\$80,830	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$230,821	\$351,175	\$28,587
Per Capita Debt:	\$372	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,059,144	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,708	\$6,268	\$673
Revenue Collected During FY 06:	\$201,868	\$195,781	\$70,266
Expenditures During FY 06:	\$141,813	\$190,799	\$73,132
Per Capita Revenue:	\$326	\$1,552	\$171
Per Capita Expenditures:	\$229	\$1,050	\$181
Operating Income (loss):	\$60,055	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	784.27%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$1,112,199	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,794	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Winchester City

Unit Code: 085/040/30

County: SCOTT

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,903,885

Equalized Assessed Valuation:

\$12,423,216

Population:

1,650

Employees:

Full Time:

14

Part Time:

65

Salaries Paid:

\$518,482

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$446,999	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$271	\$466	\$334
Revenue Collected During FY 06:	\$999,922	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,325,729	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$606	\$669	\$527
Per Capita Expenditures:	\$803	\$630	\$505
Revenues over (under) Expenditures:	-\$325,807	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	36.77%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$487,492	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$295	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$195,784	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$291,708	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,442,926	\$7,019,397	\$1,610,562
Per Capita Debt:	\$875	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,842,750	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,117	\$1,195	\$922
Revenue Collected During FY 06:	\$1,341,273	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,408,358	\$2,280,010	\$963,526
Per Capita Revenue:	\$813	\$426	\$271
Per Capita Expenditures:	\$854	\$391	\$258
Operating Income (loss):	-\$67,085	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	123.73%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$1,742,522	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,056	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Windsor City

Unit Code: 086/060/30

County: SHELBY

Fiscal Year End:

4/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$785,800

Equalized Assessed Valuation:

\$7,704,412

Population:

1,125

Employees:

Full Time:

5

Part Time:

45

Salaries Paid:

\$180,016

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$125,226	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$111	\$466	\$334
Revenue Collected During FY 06:	\$296,667	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$288,544	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$264	\$669	\$527
Per Capita Expenditures:	\$256	\$630	\$505
Revenues over (under) Expenditures:	\$8,123	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	49.78%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$143,623	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$128	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$143,623	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$68,402	\$7,019,397	\$1,610,562
Per Capita Debt:	\$61	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$735,316	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$654	\$1,195	\$922
Revenue Collected During FY 06:	\$223,449	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$255,272	\$2,280,010	\$963,526
Per Capita Revenue:	\$199	\$426	\$271
Per Capita Expenditures:	\$227	\$391	\$258
Operating Income (loss):	-\$31,823	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	271.56%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$693,219	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$616	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Windsor Village

Unit Code: 066/055/32

County: MERCER

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$328,411

Equalized Assessed Valuation:

\$5,314,349

Population:

707

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$65,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$224,409	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$317	\$1,271	\$385
Revenue Collected During FY 06:	\$182,976	\$249,124	\$108,222
Expenditures During FY 06:	\$196,743	\$218,209	\$100,504
Per Capita Revenue:	\$259	\$2,053	\$255
Per Capita Expenditures:	\$278	\$1,899	\$246
Revenues over (under) Expenditures:	-\$13,767	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	107.06%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$210,642	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$298	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,808	\$55,210	\$
Total Unrestricted Net Assets:	\$208,834	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$82,450	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$117	\$6,268	\$673
Revenue Collected During FY 06:	\$46,780	\$195,781	\$70,266
Expenditures During FY 06:	\$45,205	\$190,799	\$73,132
Per Capita Revenue:	\$66	\$1,552	\$171
Per Capita Expenditures:	\$64	\$1,050	\$181
Operating Income (loss):	\$1,575	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	185.88%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$84,025	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$119	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Winfield Village

Unit Code: 022/135/32

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,312,801

Equalized Assessed Valuation:

\$311,072,104

Population:

9,844

Employees:

Full Time:

30

Part Time:

7

Salaries Paid:

\$2,481,895

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,483,654	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$151	\$466	\$334
Revenue Collected During FY 06:	\$3,956,070	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$4,168,997	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$402	\$669	\$527
Per Capita Expenditures:	\$424	\$630	\$505
Revenues over (under) Expenditures:	-\$212,927	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	34.86%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,453,317	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$148	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$385,736	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$1,825,536	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,279,683	\$7,019,397	\$1,610,562
Per Capita Debt:	\$740	\$1,073	\$491
General Obligation Debt over EAV:	2.29%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$8,359,760	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$849	\$1,195	\$922
Revenue Collected During FY 06:	\$3,273,091	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$2,535,652	\$2,280,010	\$963,526
Per Capita Revenue:	\$332	\$426	\$271
Per Capita Expenditures:	\$258	\$391	\$258
Operating Income (loss):	\$737,439	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	351.80%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$8,920,446	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$906	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Winnebago Village**

Unit Code: **101/055/32**

County: **WINNEBAGO**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,587,503

Equalized Assessed Valuation:

\$40,965,285

Population:

3,065

Employees:

Full Time:

13

Part Time:

14

Salaries Paid:

\$415,604

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,771,412	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$1,230	\$466	\$334
Revenue Collected During FY 06:	\$1,248,706	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$3,291,944	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$407	\$669	\$527
Per Capita Expenditures:	\$1,074	\$630	\$505
Revenues over (under) Expenditures:	-\$2,043,238	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	56.54%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,861,111	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$607	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$868,885	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$1,037,553	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$639,269	\$7,019,397	\$1,610,562
Per Capita Debt:	\$209	\$1,073	\$491
General Obligation Debt over EAV:	0.43%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$606,121	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$198	\$1,195	\$922
Revenue Collected During FY 06:	\$709,788	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$729,990	\$2,280,010	\$963,526
Per Capita Revenue:	\$232	\$426	\$271
Per Capita Expenditures:	\$238	\$391	\$258
Operating Income (loss):	-\$20,202	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	305.98%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,233,606	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$729	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Winnetka Village**

Unit Code: **016/610/32**

County: **COOK**

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$49,310,900

Equalized Assessed Valuation:

\$1,195,978,477

Population:

12,419

Employees:

Full Time:

165

Part Time:

4

Salaries Paid:

\$12,798,124

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$16,365,639	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$1,318	\$466	\$334
Revenue Collected During FY 06:	\$19,547,795	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$17,202,921	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$1,574	\$669	\$527
Per Capita Expenditures:	\$1,385	\$630	\$505
Revenues over (under) Expenditures:	\$2,344,874	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	107.79%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$18,543,326	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$1,493	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$245,169	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$22,695,444	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,045,293	\$7,019,397	\$1,610,562
Per Capita Debt:	\$406	\$1,073	\$491
General Obligation Debt over EAV:	0.08%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$41,636,480	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$3,353	\$1,195	\$922
Revenue Collected During FY 06:	\$18,266,320	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$17,283,369	\$2,280,010	\$963,526
Per Capita Revenue:	\$1,471	\$426	\$271
Per Capita Expenditures:	\$1,392	\$391	\$258
Operating Income (loss):	\$982,951	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	238.67%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$41,250,660	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$3,322	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Winslow Village

Unit Code: 089/060/32 County: STEPHENSON

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$724,826

Equalized Assessed Valuation: \$2,176,244

Population: 400

Employees:

Full Time: 1

Part Time: 12

Salaries Paid: \$39,771

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$614,967	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$1,537	\$1,271	\$385
Revenue Collected During FY 06:	\$140,276	\$249,124	\$108,222
Expenditures During FY 06:	\$139,170	\$218,209	\$100,504
Per Capita Revenue:	\$351	\$2,053	\$255
Per Capita Expenditures:	\$348	\$1,899	\$246
Revenues over (under) Expenditures:	\$1,106	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	443.79%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$617,616	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$1,544	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$546,790	\$55,210	\$
Total Unrestricted Net Assets:	\$46,489	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$269,381	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$673	\$6,268	\$673
Revenue Collected During FY 06:	\$72,186	\$195,781	\$70,266
Expenditures During FY 06:	\$69,948	\$190,799	\$73,132
Per Capita Revenue:	\$180	\$1,552	\$171
Per Capita Expenditures:	\$175	\$1,050	\$181
Operating Income (loss):	\$2,238	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	388.32%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$271,619	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$679	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Winthrop Harbor Village**

Unit Code: **049/210/32**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,145,660

Equalized Assessed Valuation:

\$145,908,549

Population:

6,700

Employees:

Full Time:

28

Part Time:

83

Salaries Paid:

\$2,172,084

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$778,012	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$116	\$466	\$334
Revenue Collected During FY 06:	\$4,519,323	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$4,365,036	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$675	\$669	\$527
Per Capita Expenditures:	\$651	\$630	\$505
Revenues over (under) Expenditures:	\$154,287	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	21.36%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$932,299	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$139	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$200,245	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$732,054	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$199,865	\$7,019,397	\$1,610,562
Per Capita Debt:	\$30	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,293,715	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$342	\$1,195	\$922
Revenue Collected During FY 06:	\$729,370	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$824,282	\$2,280,010	\$963,526
Per Capita Revenue:	\$109	\$426	\$271
Per Capita Expenditures:	\$123	\$391	\$258
Operating Income (loss):	-\$94,912	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	293.13%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,416,195	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$361	\$1,273	\$1,000



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Witt City

Unit Code: 068/100/30

County: MONTGOME

Fiscal Year End:

4/15/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$588,900

Equalized Assessed Valuation:

\$3,551,323

Population:

991

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$122,193

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$44,982	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$45	\$1,271	\$385
Revenue Collected During FY 06:	\$303,251	\$249,124	\$108,222
Expenditures During FY 06:	\$281,820	\$218,209	\$100,504
Per Capita Revenue:	\$306	\$2,053	\$255
Per Capita Expenditures:	\$284	\$1,899	\$246
Revenues over (under) Expenditures:	\$21,431	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	26.55%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$74,828	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$76	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$74,828	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$345,272	\$351,175	\$28,587
Per Capita Debt:	\$348	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$419,331	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$423	\$6,268	\$673
Revenue Collected During FY 06:	\$246,717	\$195,781	\$70,266
Expenditures During FY 06:	\$188,687	\$190,799	\$73,132
Per Capita Revenue:	\$249	\$1,552	\$171
Per Capita Expenditures:	\$190	\$1,050	\$181
Operating Income (loss):	\$58,030	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	248.53%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$468,946	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$473	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wonder Lake Village**

Unit Code: **063/107/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,633,500

Equalized Assessed Valuation:

\$73,534,135

Population:

1,428

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$190,448

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$531,001	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$372	\$466	\$334
Revenue Collected During FY 06:	\$1,164,252	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$841,043	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$815	\$669	\$527
Per Capita Expenditures:	\$589	\$630	\$505
Revenues over (under) Expenditures:	\$323,209	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	101.57%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$854,210	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$598	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$684,084	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,324,435	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,628	\$1,073	\$491
General Obligation Debt over EAV:	2.54%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$	\$1,195	\$922
Revenue Collected During FY 06:	\$28,459	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,815,944	\$2,280,010	\$963,526
Per Capita Revenue:	\$20	\$426	\$271
Per Capita Expenditures:	\$1,272	\$391	\$258
Operating Income (loss):	-\$1,787,485	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	4.72%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$85,724	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$60	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wood Dale City**

Unit Code: **022/140/30** County: **DUPAGE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,210,947**

Equalized Assessed Valuation: **\$604,534,341**

Population: **13,535**

Employees:

Full Time: **94**

Part Time: **23**

Salaries Paid: **\$5,755,020**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,831,941	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$505	\$466	\$334
Revenue Collected During FY 06:	\$11,860,979	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$9,125,352	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$876	\$669	\$527
Per Capita Expenditures:	\$674	\$630	\$505
Revenues over (under) Expenditures:	\$2,735,627	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	100.64%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$9,183,917	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$679	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$986,366	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$8,800,667	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,396,838	\$7,019,397	\$1,610,562
Per Capita Debt:	\$177	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$14,421,926	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,066	\$1,195	\$922
Revenue Collected During FY 06:	\$5,758,026	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$5,259,670	\$2,280,010	\$963,526
Per Capita Revenue:	\$425	\$426	\$271
Per Capita Expenditures:	\$389	\$391	\$258
Operating Income (loss):	\$498,356	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	319.67%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$16,813,548	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,242	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Wood River City**

Unit Code: **057/130/30**

County: **MADISON**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,719,221

Equalized Assessed Valuation:

\$89,312,805

Population:

11,500

Employees:

Full Time:

73

Part Time:

76

Salaries Paid:

\$4,088,905

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$12,308,365	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$1,070	\$466	\$334
Revenue Collected During FY 06:	\$11,130,957	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$11,402,215	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$968	\$669	\$527
Per Capita Expenditures:	\$991	\$630	\$505
Revenues over (under) Expenditures:	-\$271,258	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	95.27%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$10,862,355	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$945	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$6,105,416	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,835,189	\$7,019,397	\$1,610,562
Per Capita Debt:	\$594	\$1,073	\$491
General Obligation Debt over EAV:	3.57%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$15,854,513	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,379	\$1,195	\$922
Revenue Collected During FY 06:	\$5,087,720	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$4,519,199	\$2,280,010	\$963,526
Per Capita Revenue:	\$442	\$426	\$271
Per Capita Expenditures:	\$393	\$391	\$258
Operating Income (loss):	\$568,521	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	388.80%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$17,570,486	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,528	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Woodhull Village**

Unit Code: **037/080/32**

County: **HENRY**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$871,700

Equalized Assessed Valuation:

\$13,792,695

Population:

810

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$143,146

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$229,424	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$283	\$1,271	\$385
Revenue Collected During FY 06:	\$275,975	\$249,124	\$108,222
Expenditures During FY 06:	\$319,368	\$218,209	\$100,504
Per Capita Revenue:	\$341	\$2,053	\$255
Per Capita Expenditures:	\$394	\$1,899	\$246
Revenues over (under) Expenditures:	-\$43,393	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	80.17%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$256,031	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$316	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,707	\$55,210	\$
Total Unrestricted Net Assets:	\$254,324	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$296,000	\$351,175	\$28,587
Per Capita Debt:	\$365	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$518,327	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$640	\$6,268	\$673
Revenue Collected During FY 06:	\$160,809	\$195,781	\$70,266
Expenditures During FY 06:	\$180,912	\$190,799	\$73,132
Per Capita Revenue:	\$199	\$1,552	\$171
Per Capita Expenditures:	\$223	\$1,050	\$181
Operating Income (loss):	-\$20,103	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	275.40%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$498,224	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$615	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Woodland Village**

Unit Code: **038/115/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$185,502

Equalized Assessed Valuation:

\$1,482,542

Population:

340

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$17,364

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$136,884	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$403	\$1,271	\$385
Revenue Collected During FY 06:	\$73,515	\$249,124	\$108,222
Expenditures During FY 06:	\$117,444	\$218,209	\$100,504
Per Capita Revenue:	\$216	\$2,053	\$255
Per Capita Expenditures:	\$345	\$1,899	\$246
Revenues over (under) Expenditures:	-\$43,929	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	79.38%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$93,231	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$274	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$93,231	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$78,000	\$351,175	\$28,587
Per Capita Debt:	\$229	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$5,107	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	-\$15	\$6,268	\$673
Revenue Collected During FY 06:	\$35,300	\$195,781	\$70,266
Expenditures During FY 06:	\$42,208	\$190,799	\$73,132
Per Capita Revenue:	\$104	\$1,552	\$171
Per Capita Expenditures:	\$124	\$1,050	\$181
Operating Income (loss):	-\$6,908	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	-29.12%	468.35%	316.00%
Ending Retained Earnings for FY 06:	-\$12,291	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	-\$36	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Woodlawn Village

Unit Code: 041/050/32

County: JEFFERSON

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$742,000

Equalized Assessed Valuation:

\$2,824,899

Population:

763

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$158,566

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$156,259	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$205	\$1,271	\$385
Revenue Collected During FY 06:	\$110,897	\$249,124	\$108,222
Expenditures During FY 06:	\$104,267	\$218,209	\$100,504
Per Capita Revenue:	\$145	\$2,053	\$255
Per Capita Expenditures:	\$137	\$1,899	\$246
Revenues over (under) Expenditures:	\$6,630	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	120.44%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$125,581	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$165	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$125,581	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,591,847	\$351,175	\$28,587
Per Capita Debt:	\$2,086	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,551,158	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$3,344	\$6,268	\$673
Revenue Collected During FY 06:	\$627,253	\$195,781	\$70,266
Expenditures During FY 06:	\$644,508	\$190,799	\$73,132
Per Capita Revenue:	\$822	\$1,552	\$171
Per Capita Expenditures:	\$845	\$1,050	\$181
Operating Income (loss):	-\$17,255	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	398.94%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$2,571,211	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$3,370	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Woodridge Village**

Unit Code: **022/145/32**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,075,870

Equalized Assessed Valuation:

\$994,862,290

Population:

33,253

Employees:

Full Time:

147

Part Time:

23

Salaries Paid:

\$9,935,611

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$11,410,224	\$18,887,401	\$15,655,968
Per Capita Beginning Fund Balance:	\$343	\$390	\$316
Revenue Collected During FY 06:	\$17,529,370	\$44,254,695	\$32,029,453
Expenditures During FY 06:	\$16,180,422	\$41,394,535	\$29,125,885
Per Capita Revenue:	\$527	\$841	\$792
Per Capita Expenditures:	\$487	\$791	\$764
Revenues over (under) Expenditures:	\$1,348,948	\$2,860,160	\$2,182,550
Ratio of Fund Balance to Expenditures:	73.43%	54.80%	47.90%
Ending Fund Balance for FY 06:	\$11,881,767	\$20,438,739	\$16,026,546
Per Capita Ending Fund Balance:	\$357	\$419	\$355

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,088	\$
Total Unreserved Funds:	\$	\$99,217	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,441,773	\$10,529,103	\$5,474,307
Total Unrestricted Net Assets:	\$15,857,894	\$9,048,679	\$11,231,603



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$18,332,470	\$66,445,543	\$36,991,165
Per Capita Debt:	\$551	\$1,209	\$901
General Obligation Debt over EAV:	1.49%	4.08%	3.14%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$29,256,024	\$60,710,124	\$39,182,339
Per Capita Beginning Retained Earnings for FY 06:	\$880	\$1,145	\$929
Revenue Collected During FY 06:	\$6,192,147	\$15,877,734	\$9,528,000
Expenditures During FY 06:	\$6,924,494	\$14,211,932	\$8,880,644
Per Capita Revenue:	\$186	\$295	\$242
Per Capita Expenditures:	\$208	\$264	\$228
Operating Income (loss):	-\$732,347	\$1,665,802	\$763,643
Ratio of Retained Earnings to Expenditures:	421.27%	488.44%	445.63%
Ending Retained Earnings for FY 06:	\$29,171,139	\$63,176,493	\$39,408,596
Per Capita Ending Retained Earnings:	\$877	\$1,178	\$980

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Woodson Village**

Unit Code: **069/055/32**

County: **MORGAN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$483,800

Equalized Assessed Valuation:

\$4,351,647

Population:

559

Employees:

Full Time:

1

Part Time:

16

Salaries Paid:

\$40,648

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$196,136	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$351	\$1,271	\$385
Revenue Collected During FY 06:	\$174,738	\$249,124	\$108,222
Expenditures During FY 06:	\$69,894	\$218,209	\$100,504
Per Capita Revenue:	\$313	\$2,053	\$255
Per Capita Expenditures:	\$125	\$1,899	\$246
Revenues over (under) Expenditures:	\$104,844	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	430.62%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$300,980	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$538	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,833	\$55,210	\$
Total Unrestricted Net Assets:	\$296,387	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$96,300	\$351,175	\$28,587
Per Capita Debt:	\$172	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$561,992	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,005	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$64,989	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$116	\$1,050	\$181
Operating Income (loss):	-\$64,989	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	764.75%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$497,003	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$889	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Woodstock City**

Unit Code: **063/115/30** County: **MCHENRY**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,213,706**

Equalized Assessed Valuation: **\$496,270,211**

Population: **21,657**

Employees:

Full Time: **156**

Part Time: **93**

Salaries Paid: **\$8,424,429**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,584,311	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$304	\$466	\$334
Revenue Collected During FY 06:	\$14,902,418	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$14,284,110	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$688	\$669	\$527
Per Capita Expenditures:	\$660	\$630	\$505
Revenues over (under) Expenditures:	\$618,308	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	47.24%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$6,747,496	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$312	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,194,249	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$2,315,761	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$33,039,812	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,526	\$1,073	\$491
General Obligation Debt over EAV:	1.39%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$20,940,841	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$967	\$1,195	\$922
Revenue Collected During FY 06:	\$10,032,900	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$4,340,836	\$2,280,010	\$963,526
Per Capita Revenue:	\$463	\$426	\$271
Per Capita Expenditures:	\$200	\$391	\$258
Operating Income (loss):	\$5,692,064	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	605.86%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$26,299,356	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,214	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Worden Village

Unit Code: 057/135/32

County: MADISON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$817,194

Equalized Assessed Valuation:

\$8,844,504

Population:

906

Employees:

Full Time:

5

Part Time:

2

Salaries Paid:

\$173,620

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$130,434	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$144	\$1,271	\$385
Revenue Collected During FY 06:	\$421,829	\$249,124	\$108,222
Expenditures During FY 06:	\$426,800	\$218,209	\$100,504
Per Capita Revenue:	\$466	\$2,053	\$255
Per Capita Expenditures:	\$471	\$1,899	\$246
Revenues over (under) Expenditures:	-\$4,971	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	28.28%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$120,718	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$133	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$25,903	\$55,210	\$
Total Unrestricted Net Assets:	\$94,815	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$47,511	\$351,175	\$28,587
Per Capita Debt:	\$52	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$487,589	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$538	\$6,268	\$673
Revenue Collected During FY 06:	\$239,779	\$195,781	\$70,266
Expenditures During FY 06:	\$239,822	\$190,799	\$73,132
Per Capita Revenue:	\$265	\$1,552	\$171
Per Capita Expenditures:	\$265	\$1,050	\$181
Operating Income (loss):	-\$43	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	205.27%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$492,291	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$543	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Worth Village**

Unit Code: **016/615/32**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,024,150

Equalized Assessed Valuation:

\$176,436,473

Population:

11,047

Employees:

Full Time:

59

Part Time:

53

Salaries Paid:

\$3,058,405

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,237,183	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$112	\$466	\$334
Revenue Collected During FY 06:	\$9,414,009	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$9,134,645	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$852	\$669	\$527
Per Capita Expenditures:	\$827	\$630	\$505
Revenues over (under) Expenditures:	\$279,364	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	20.42%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$1,865,170	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$169	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$395,129	\$1,413,476	\$726,865

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,268,584	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,020	\$1,073	\$491
General Obligation Debt over EAV:	1.42%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,660,985	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$331	\$1,195	\$922
Revenue Collected During FY 06:	\$1,785,382	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$1,965,386	\$2,280,010	\$963,526
Per Capita Revenue:	\$162	\$426	\$271
Per Capita Expenditures:	\$178	\$391	\$258
Operating Income (loss):	-\$180,004	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	177.11%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$3,480,981	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$315	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wyanet Village

Unit Code: 006/120/32

County: BUREAU

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$909,576

Equalized Assessed Valuation:

\$7,230,406

Population:

1,200

Employees:

Full Time:

6

Part Time:

4

Salaries Paid:

\$142,057

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$192,785	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$161	\$466	\$334
Revenue Collected During FY 06:	\$339,049	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$388,534	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$283	\$669	\$527
Per Capita Expenditures:	\$324	\$630	\$505
Revenues over (under) Expenditures:	-\$49,485	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	45.44%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$176,558	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$147	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$165,171	\$31,293	\$
Total Unreserved Funds:	\$11,387	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,142,112	\$7,019,397	\$1,610,562
Per Capita Debt:	\$952	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$840,917	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$701	\$1,195	\$922
Revenue Collected During FY 06:	\$250,135	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$182,511	\$2,280,010	\$963,526
Per Capita Revenue:	\$208	\$426	\$271
Per Capita Expenditures:	\$152	\$391	\$258
Operating Income (loss):	\$67,624	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	480.92%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$877,734	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$731	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Wyoming City

Unit Code: 087/025/30

County: STARK

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$885,310

Equalized Assessed Valuation:

\$10,580,054

Population:

1,390

Employees:

Full Time:

6

Part Time:

10

Salaries Paid:

\$227,383

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$351,010	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$253	\$466	\$334
Revenue Collected During FY 06:	\$511,534	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$476,106	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$368	\$669	\$527
Per Capita Expenditures:	\$343	\$630	\$505
Revenues over (under) Expenditures:	\$35,428	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	81.17%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$386,438	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$278	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$238,510	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$183,801	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$202,045	\$7,019,397	\$1,610,562
Per Capita Debt:	\$145	\$1,073	\$491
General Obligation Debt over EAV:	1.91%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,440,932	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$1,756	\$1,195	\$922
Revenue Collected During FY 06:	\$335,585	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$442,200	\$2,280,010	\$963,526
Per Capita Revenue:	\$241	\$426	\$271
Per Capita Expenditures:	\$318	\$391	\$258
Operating Income (loss):	-\$106,615	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	527.89%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$2,334,317	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$1,679	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Xenia Village

Unit Code: 013/035/32

County: CLAY

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,218,850

Equalized Assessed Valuation:

\$1,582,714

Population:

402

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$100,533

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$863,016	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$2,147	\$1,271	\$385
Revenue Collected During FY 06:	\$157,423	\$249,124	\$108,222
Expenditures During FY 06:	\$147,002	\$218,209	\$100,504
Per Capita Revenue:	\$392	\$2,053	\$255
Per Capita Expenditures:	\$366	\$1,899	\$246
Revenues over (under) Expenditures:	\$10,421	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	574.11%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$843,958	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$2,099	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$720	\$55,210	\$
Total Unrestricted Net Assets:	\$843,238	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$313,000	\$351,175	\$28,587
Per Capita Debt:	\$779	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$616,919	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,535	\$6,268	\$673
Revenue Collected During FY 06:	\$149,845	\$195,781	\$70,266
Expenditures During FY 06:	\$199,416	\$190,799	\$73,132
Per Capita Revenue:	\$373	\$1,552	\$171
Per Capita Expenditures:	\$496	\$1,050	\$181
Operating Income (loss):	-\$49,571	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	299.29%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$596,827	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,485	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Yale Village**

Unit Code: **040/040/32**

County: **JASPER**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$204,690

Equalized Assessed Valuation:

\$349,320

Population:

96

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$167,986	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$1,750	\$1,271	\$385
Revenue Collected During FY 06:	\$198,759	\$249,124	\$108,222
Expenditures During FY 06:	\$198,382	\$218,209	\$100,504
Per Capita Revenue:	\$2,070	\$2,053	\$255
Per Capita Expenditures:	\$2,066	\$1,899	\$246
Revenues over (under) Expenditures:	\$377	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	84.87%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$168,363	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$1,754	\$1,481	\$408

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$168,363	\$27,248	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$	\$95,237	\$95,386

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$351,175	\$28,587
Per Capita Debt:	\$	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$	\$6,268	\$673
Revenue Collected During FY 06:	\$	\$195,781	\$70,266
Expenditures During FY 06:	\$	\$190,799	\$73,132
Per Capita Revenue:	\$	\$1,552	\$171
Per Capita Expenditures:	\$	\$1,050	\$181
Operating Income (loss):	\$	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	0.00%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Yates City Village

Unit Code: 048/075/32

County: KNOX

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$786,350

Equalized Assessed Valuation:

\$6,492,697

Population:

725

Employees:

Full Time:

2

Part Time:

15

Salaries Paid:

\$116,840

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$250,564	\$237,581	\$147,589
Per Capita Beginning Fund Balance:	\$346	\$1,271	\$385
Revenue Collected During FY 06:	\$194,135	\$249,124	\$108,222
Expenditures During FY 06:	\$134,968	\$218,209	\$100,504
Per Capita Revenue:	\$268	\$2,053	\$255
Per Capita Expenditures:	\$186	\$1,899	\$246
Revenues over (under) Expenditures:	\$59,167	\$30,915	\$7,428
Ratio of Fund Balance to Expenditures:	229.48%	281.18%	160.25%
Ending Fund Balance for FY 06:	\$309,731	\$258,447	\$151,893
Per Capita Ending Fund Balance:	\$427	\$1,481	\$408

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,155	\$
Total Unreserved Funds:	\$	\$27,248	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$55,210	\$
Total Unrestricted Net Assets:	\$295,613	\$95,237	\$95,386



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$363,891	\$351,175	\$28,587
Per Capita Debt:	\$502	\$1,122	\$76
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$838,239	\$740,660	\$311,036
Per Capita Beginning Retained Earnings for FY 06:	\$1,156	\$6,268	\$673
Revenue Collected During FY 06:	\$229,888	\$195,781	\$70,266
Expenditures During FY 06:	\$259,541	\$190,799	\$73,132
Per Capita Revenue:	\$317	\$1,552	\$171
Per Capita Expenditures:	\$358	\$1,050	\$181
Operating Income (loss):	-\$29,653	\$4,982	\$
Ratio of Retained Earnings to Expenditures:	311.54%	468.35%	316.00%
Ending Retained Earnings for FY 06:	\$808,586	\$770,134	\$308,269
Per Capita Ending Retained Earnings:	\$1,115	\$6,821	\$703

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Zeigler City**

Unit Code: **028/075/30**

County: **FRANKLIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,546,097

Equalized Assessed Valuation:

\$4,059,064

Population:

1,700

Employees:

Full Time:

12

Part Time:

18

Salaries Paid:

\$355,429

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$109,314	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$64	\$466	\$334
Revenue Collected During FY 06:	\$1,257,954	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$1,279,865	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$740	\$669	\$527
Per Capita Expenditures:	\$753	\$630	\$505
Revenues over (under) Expenditures:	-\$21,911	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	6.83%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$87,403	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$51	\$507	\$362

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$87,403	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$44,050	\$7,019,397	\$1,610,562
Per Capita Debt:	\$26	\$1,073	\$491
General Obligation Debt over EAV:	0.00%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$495,853	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$292	\$1,195	\$922
Revenue Collected During FY 06:	\$366,474	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$404,776	\$2,280,010	\$963,526
Per Capita Revenue:	\$216	\$426	\$271
Per Capita Expenditures:	\$238	\$391	\$258
Operating Income (loss):	-\$38,302	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	113.04%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$457,551	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$269	\$1,273	\$1,000

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Zion City**

Unit Code: **049/215/30**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,935,244

Equalized Assessed Valuation:

\$346,565,676

Population:

22,880

Employees:

Full Time:

140

Part Time:

15

Salaries Paid:

\$9,065,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$9,032,334	\$2,808,842	\$1,344,932
Per Capita Beginning Fund Balance:	\$395	\$466	\$334
Revenue Collected During FY 06:	\$18,819,902	\$4,852,834	\$2,127,208
Expenditures During FY 06:	\$18,268,802	\$4,596,740	\$2,128,293
Per Capita Revenue:	\$823	\$669	\$527
Per Capita Expenditures:	\$798	\$630	\$505
Revenues over (under) Expenditures:	\$551,100	\$256,094	\$56,542
Ratio of Fund Balance to Expenditures:	47.86%	90.31%	67.64%
Ending Fund Balance for FY 06:	\$8,743,709	\$3,076,854	\$1,408,618
Per Capita Ending Fund Balance:	\$382	\$507	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$31,293	\$
Total Unreserved Funds:	\$	\$26,021	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,434,536	\$1,040,813	\$174,267
Total Unrestricted Net Assets:	\$5,604,962	\$1,413,476	\$726,865



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$42,525,000	\$7,019,397	\$1,610,562
Per Capita Debt:	\$1,859	\$1,073	\$491
General Obligation Debt over EAV:	11.39%	1.66%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$7,307,788	\$7,373,138	\$2,817,000
Per Capita Beginning Retained Earnings for FY 06:	\$319	\$1,195	\$922
Revenue Collected During FY 06:	\$5,975,356	\$2,601,783	\$1,074,907
Expenditures During FY 06:	\$4,476,752	\$2,280,010	\$963,526
Per Capita Revenue:	\$261	\$426	\$271
Per Capita Expenditures:	\$196	\$391	\$258
Operating Income (loss):	\$1,498,604	\$321,773	\$36,639
Ratio of Retained Earnings to Expenditures:	196.71%	401.60%	334.89%
Ending Retained Earnings for FY 06:	\$8,806,392	\$7,924,999	\$3,063,001
Per Capita Ending Retained Earnings:	\$385	\$1,273	\$1,000